

***City of
Minot
North Dakota***

Quarterly Financial Report
September 30, 2021

City of Minot
Quarterly Financial Report
September 30, 2021
With Comparative Totals for September 30, 2020

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City of Minot, North Dakota
Balance Sheet
Governmental Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	General Fund	Special Revenue Fund Sales Tax NAWS	Debt Service Fund Debt	Capital Project Fund Capital Infrastructure
ASSETS				
Cash and cash equivalents	\$ 27,454,636	\$ 17,961,903	\$ 4,264,922	\$ 16,670,861
Restricted cash and cash equivalents	1,025,783	-	7,289,810	-
Investments - certificates of deposit	24,027,989	-	-	-
Taxes receivable current	1,105,602	-	168,772	-
Taxes receivable delinquent	380,361	-	72,777	8,543
Special assessments receivable current	21,831	-	225,253	-
Special assessments receivable delinquent	31,836	-	351,291	-
Accounts receivable	812,761	-	-	1,296,809
Allowance for accounts receivable	(620,047)	-	-	(1,284,309)
Loans receivable	-	-	-	-
Allowance for loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Intergovernmental receivable	198,849	-	-	1,882,248
Inventory	58,953	-	-	-
Prepaid	92,568	-	-	-
Other assets - capital credits	431,831	-	-	-
Investments	-	463,250	-	-
Advance to other funds	-	-	-	-
Special assessments receivable uncertified	44,618	-	9,097,753	-
Total assets	<u>\$ 55,067,571</u>	<u>\$ 18,425,153</u>	<u>\$ 21,470,578</u>	<u>\$ 18,574,152</u>
LIABILITIES				
Accounts payable	\$ 578,932	\$ 482,020	\$ -	\$ 196,466
Retainage payable	158,109	-	-	163,650
Due to other funds	-	-	-	-
Accrued salaries and benefits payable	1,396,722	-	-	-
Customer deposits	23,971	-	-	-
Unearned revenue - other	-	-	-	154,674
Total liabilities	<u>2,157,734</u>	<u>482,020</u>	<u>-</u>	<u>514,790</u>
DEFERRED INFLOWS OF RESOURCES				
Uncertified special assessments	44,618	-	9,097,753	-
Unavailable revenue - property taxes	1,485,963	-	241,549	8,543
Unavailable revenue - special assessments	53,667	-	576,544	-
Deferred inflows of resources	<u>1,584,248</u>	<u>-</u>	<u>9,915,846</u>	<u>8,543</u>
FUND BALANCE				
Nonspendable	583,352	-	-	-
Restricted	1,025,783	-	7,289,810	-
Committed	8,237,274	17,943,133	-	3,742,748
Assigned	6,623,022	-	4,264,922	14,308,071
Unassigned	34,856,158	-	-	-
Total fund balance	<u>51,325,589</u>	<u>17,943,133</u>	<u>11,554,732</u>	<u>18,050,819</u>
Total liabilities, inflows and fund balance	<u>\$ 55,067,571</u>	<u>\$ 18,425,153</u>	<u>\$ 21,470,578</u>	<u>\$ 18,574,152</u>

City of Minot, North Dakota
Balance Sheet
Governmental Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	Other Governmental Funds	Total Governmental Funds 9/30/2021	Total Governmental Funds 9/30/2020
ASSETS			
Cash and cash equivalents	\$ 72,906,036	\$ 139,258,358	\$ 76,196,551
Restricted cash and cash equivalents	-	8,315,593	18,906,024
Investments - certificates of deposit	4,122,536	28,150,525	28,133,426
Taxes receivable current	123,612	1,397,986	1,729,883
Taxes receivable delinquent	63,108	524,789	621,167
Special assessments receivable current	-	247,084	253,995
Special assessments receivable delinquent	-	383,127	339,367
Accounts receivable	189,858	2,299,428	2,237,903
Allowance for accounts receivable	(135,150)	(2,039,506)	(1,976,511)
Loans receivable	1,798,938	1,798,938	1,813,000
Allowance for loans receivable	(357,560)	(357,560)	(362,600)
Due from other funds	3,857,221	3,857,221	300,788
Intergovernmental receivable	4,162,732	6,243,829	2,951,899
Inventory	-	58,953	-
Prepaid	43,778	136,346	168,910
Other assets - capital credits	34,054	465,885	440,323
Investments	-	463,250	1,960,223
Advance to other funds	-	-	11,250
Special assessments receivable uncertified	-	9,142,371	10,759,744
Total assets	<u>\$ 86,809,163</u>	<u>\$ 200,346,617</u>	<u>\$ 144,485,342</u>
LIABILITIES			
Accounts payable	\$ 189,520	\$ 1,446,938	\$ 2,986,058
Retainage payable	529,278	851,037	-
Due to other funds	3,857,221	3,857,221	300,788
Accrued salaries and benefits payable	115,965	1,512,687	1,428,193
Customer deposits	-	23,971	28,922
Unearned revenue - other	149,752	304,426	248,815
Total liabilities	<u>4,841,736</u>	<u>7,996,280</u>	<u>4,992,776</u>
DEFERRED INFLOWS OF RESOURCES			
Uncertified special assessments	-	9,142,371	10,759,744
Unavailable revenue - property taxes	186,720	1,922,775	2,351,050
Unavailable revenue - special assessments	-	630,211	593,362
Deferred inflows of resources	<u>186,720</u>	<u>11,695,357</u>	<u>13,704,156</u>
FUND BALANCE			
Nonspendable	57,227	640,579	609,209
Restricted	-	8,315,593	20,511,623
Committed	37,610,935	67,534,090	44,825,427
Assigned	44,112,545	69,308,560	26,346,149
Unassigned	-	34,856,158	33,496,002
Total fund balance	<u>81,780,707</u>	<u>180,654,980</u>	<u>125,788,410</u>
Total liabilities, inflows and fund balance	<u>\$ 86,809,163</u>	<u>\$ 200,346,617</u>	<u>\$ 144,485,342</u>

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	General Fund	Special Revenue Fund Sales Tax NAWS	Debt Service Fund Debt	Capital Project Fund Capital Infrastructure
REVENUES				
Property tax collections	\$ 17,609,750	\$ -	\$ 2,686,882	\$ 8,384
Special assessment collections	50,879	-	1,770,960	-
Sales tax collections	-	3,039,211	-	-
Licenses and permits	1,167,788	-	-	-
Intergovernmental	6,196,514	-	-	8,544,418
Charges for services	2,685,211	-	-	-
Cable TV franchise fees	313,265	-	-	-
Fines and forfeits	399,018	-	-	-
Interest income	-	6,164	163,207	-
Miscellaneous	520,547	-	-	61,435
Total revenues	28,942,972	3,045,375	4,621,049	8,614,237
EXPENDITURES				
Current				
General government	8,218,074	1,942,624	-	-
Public safety	14,741,949	-	-	-
Highways and streets	7,626,568	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay				
General government	-	-	-	2,889,238
Public safety	-	-	-	4,110,964
Highways and streets	-	-	-	1,365,668
Culture and recreation	-	-	-	-
Debt service				
Administrative charges	-	-	6,535	-
Principal retirement	-	-	212,892	-
Interest and fiscal charges	-	-	550,045	-
Total expenditures	30,586,591	1,942,624	769,472	8,365,870
Excess (deficiency) of revenues over (under) expenditures	(1,643,619)	1,102,751	3,851,577	248,367
OTHER FINANCING SOURCES (USES)				
Sales tax bonds issued	-	-	2,107,403	-
Premium on sales tax bonds	-	-	-	-
Special assessment bonds issued	1,684,796	-	-	956,342
Premium on special assessment bonds	343,999	-	-	195,264
State revolving fund proceeds	-	-	-	-
Capital leases	-	-	-	-
Sale of City property	17,175	-	-	-
Transfers in	6,154,507	-	55,281	1,721,077
Transfers out	(2,204,969)	(37,500)	-	(15,195)
Total other financing sources (uses)	5,995,508	(37,500)	2,162,684	2,857,488
Net change in fund balance	4,351,889	1,065,251	6,014,261	3,105,855
Fund balance (deficit), January 1	46,973,700	16,877,882	5,540,471	14,944,964
Fund balance (deficit), September 30	\$ 51,325,589	\$ 17,943,133	\$ 11,554,732	\$ 18,050,819

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Other Governmental Funds	Total Governmental Funds 9/30/2021	Total Governmental Funds 9/30/2020
REVENUES			
Property tax collections	\$ 1,852,031	\$ 22,157,047	\$ 21,782,322
Special assessment collections	-	1,821,839	1,713,198
Sales tax collections	12,156,844	15,196,055	13,561,802
Licenses and permits	-	1,167,788	420,736
Intergovernmental	8,728,780	23,469,712	18,177,952
Charges for services	24,454	2,709,665	2,754,067
Cable TV franchise fees	-	313,265	325,696
Fines and forfeits	-	399,018	365,343
Interest income	65	169,436	834,894
Miscellaneous	200,600	782,582	1,054,418
Total revenues	22,962,774	68,186,407	60,990,428
EXPENDITURES			
Current			
General government	8,055,339	18,216,037	15,488,939
Public safety	2,552,189	17,294,138	15,898,989
Highways and streets	3,133	7,629,701	8,126,452
Culture and recreation	1,798,135	1,798,135	1,410,678
Economic development	544,658	544,658	467,647
Capital outlay			
General government	524,276	3,413,514	3,913,479
Public safety	3,007,472	7,118,436	2,949,690
Highways and streets	366,559	1,732,227	1,735,610
Culture and recreation	127,333	127,333	102,856
Debt service			
Administrative charges	-	6,535	-
Principal retirement	-	212,892	3,999,712
Interest and fiscal charges	-	550,045	974,120
Total expenditures	16,979,094	58,643,651	55,068,172
Excess (deficiency) of revenues over (under) expenditures	5,983,680	9,542,756	5,922,256
OTHER FINANCING SOURCES (USES)			
Sales tax bonds issued	40,447,598	42,555,001	8,145,000
Premium on sales tax bonds	2,719,071	2,719,071	70,777
Special assessment bonds issued	-	2,641,138	-
Premium on special assessment bonds	-	539,263	-
State revolving fund proceeds	34,625	34,625	386,711
Capital leases	-	-	188,628
Sale of City property	183,293	200,468	178,887
Transfers in	1,969,069	9,899,934	15,441,278
Transfers out	(8,036,263)	(10,293,927)	(17,175,295)
Total other financing sources (uses)	37,317,393	48,295,573	7,235,986
Net change in fund balance	43,301,073	57,838,329	13,158,242
Fund balance (deficit), January 1	38,479,634	122,816,651	112,630,168
Fund balance (deficit), September 30	\$ 81,780,707	\$ 180,654,980	\$ 125,788,410

City of Minot, North Dakota
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
General Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Budgeted Amounts		9/30/2021	Variance	9/30/2020
	Original	Final Amended	Actual Amounts	With Final Budget	Actual Amounts
REVENUES					
Property tax collections	\$ 14,845,328	\$ 14,926,652	\$ 17,609,750	\$ 2,683,098	\$ 16,047,413
Cable TV franchise fees	354,399	354,399	313,265	(41,134)	325,696
Licenses & permits	222,077	530,870	1,167,788	636,919	420,736
Intergovernmental	5,075,849	5,908,067	6,196,514	288,447	9,173,652
Charges for services	3,394,436	3,051,156	2,685,211	(365,945)	2,717,788
Fines and forfeitures	495,344	495,344	399,018	(96,326)	365,343
Special assessment collections	22,500	96,413	50,879	(45,534)	28,346
Interest income	316,856	316,856	-	(316,856)	626,497
Miscellaneous income	131,597	134,854	520,547	385,693	742,311
Total revenues	24,858,386	25,814,610	28,942,972	3,128,362	30,447,782
EXPENDITURES					
General government					
Mayor and city council	\$ 815,756	\$ 868,874	\$ 929,219	\$ (60,345)	\$ 121,393
City manager	493,294	493,295	424,872	68,423	395,074
Human resources	383,605	383,692	360,477	23,215	345,482
City attorney	566,451	595,215	568,772	26,443	431,565
Administrative and general	-	-	-	-	2,017,476
Finance	1,194,664	1,777,503	1,460,134	317,369	1,022,630
Information technology	891,209	961,364	854,527	106,837	686,229
Property assessment	548,899	548,899	508,749	40,150	495,577
Municipal judge	431,135	431,135	428,680	2,455	462,682
Community development	646,232	713,282	469,594	243,688	404,284
Building inspection	818,474	830,379	723,827	106,552	872,302
Vehicle maintenance	736,417	742,442	726,198	16,244	618,943
Property maintenance	740,025	782,517	763,025	19,492	714,767
Total general government	8,266,160	9,128,595	8,218,074	910,521	8,588,404
Public safety					
Police grants	-	135,855	106,455	29,400	72,005
Police	7,637,907	7,694,448	7,119,575	574,873	7,299,778
Narcotics task force	94,107	94,107	110,686	(16,579)	72,236
Telecommunications division	1,001,956	997,031	920,578	76,453	948,898
Fire grants	-	241,816	86,986	154,830	39,833
Fire control	5,497,930	5,497,750	5,101,217	396,533	5,143,946
Traffic	1,282,074	1,374,300	1,296,452	77,848	1,019,779
Total public safety	15,513,974	16,035,306	14,741,949	1,293,357	14,596,475
Highways and streets					
Engineering	1,088,849	3,704,805	1,487,559	2,217,246	1,294,868
Street maintenance	7,880,766	9,218,811	6,139,009	3,079,802	8,126,452
Total highways and streets	8,969,615	12,923,616	7,626,568	5,297,048	9,421,320
Total expenditures	32,749,749	38,087,517	30,586,591	7,500,926	32,606,199
Excess (deficiency) of revenues over (under) expenditures	(7,891,363)	(12,272,907)	(1,643,619)	10,629,288	(2,158,417)
OTHER FINANCING SOURCES (USES)					
Special assessment bonds issued	-	1,143,728	1,684,796	541,069	-
Premium on special assessment bonds	-	-	343,999	343,999	-
Sale of City property	-	-	17,175	17,175	-
Transfers in	6,299,486	6,615,221	6,154,507	(460,714)	9,204,482
Transfers out	(1,521,078)	(2,083,048)	(2,204,969)	(121,921)	(5,069,776)
Total other financing sources (uses)	4,778,409	5,675,900	5,995,508	319,608	4,134,706
Net change in fund balance	\$ (3,112,954)	\$ (6,597,007)	4,351,889	\$ 10,948,896	1,976,289
Fund balance (deficit), January 1			46,973,700		45,687,643
Fund balance (deficit), September 30			\$ 51,325,589		\$ 47,663,932

City of Minot, North Dakota
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Major Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Sales Tax NAWS			
	Original & Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES				
Sales tax collections	\$ 2,550,000	\$ 3,039,211	\$ 489,211	\$ 2,712,360
Interest income	54,308	6,164	(48,144)	126,153
Total revenues	2,604,308	3,045,375	441,067	2,838,513
EXPENDITURES				
General government	7,402,500	1,942,624	5,459,876	1,980,452
Total expenditures	7,402,500	1,942,624	5,459,876	1,980,452
Excess (deficiency) of revenues over (under) expenditures	(4,798,192)	1,102,751	5,900,943	858,061
OTHER FINANCING SOURCES (USES)				
Transfers out	(37,500)	(37,500)	-	(954,408)
Total other financing sources (uses)	(37,500)	(37,500)	-	(954,408)
Net change in fund balance	<u>\$ (4,835,692)</u>	1,065,251	<u>\$ 5,900,943</u>	(96,347)
Fund balance (deficit), January 1		16,877,882		17,862,969
Fund balance (deficit), September 30		<u>\$ 17,943,133</u>		<u>\$ 17,766,622</u>

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water and Sewer	Parking Ramps
ASSETS				
Current assets				
Cash and cash equivalents	\$ 5,467,108	\$ 5,486,716	\$ 17,860,560	\$ 607,604
Restricted cash and cash equivalents	1,493,092	508,723	3,080,386	-
Investments	-	-	13,770,464	-
Special assessment receivable current	-	-	5,854	-
Special assessment receivable delinquent	-	-	6,408	-
Taxes receivable current	43,974	-	380	-
Taxes receivable delinquent	16,975	-	84	8,090
Accounts receivable	116,460	582,834	2,138,035	3,150
Allowance for doubtful accounts	-	-	(920,150)	-
Intergovernmental receivable	855,911	-	10,649,923	-
Inventory	5,113	72	211,116	-
Prepaid	32,122	867	19,698	-
Total current assets	8,030,755	6,579,212	46,822,758	618,844
Noncurrent assets				
Restricted cash and cash equivalents	3,870,601	942,436	2,355,210	-
Uncertified special assessment receivable deferred	-	-	531,657	-
Other assets - capital credits	39,646	58,736	408,593	2,281
Capital assets				
Land	2,924,003	4,380,906	2,026,268	-
Construction in progress	515,335	297,071	27,231,609	-
Buildings	52,931,831	2,327,920	13,501,801	-
Equipment	11,687,310	8,315,009	9,079,205	404,989
Infrastructure	76,117,674	3,338,189	322,148,757	21,996,162
Intangible assets	-	-	75,700	-
Total capital assets	144,176,153	18,659,095	374,063,340	22,401,151
Less-accumulated depreciation	(52,657,438)	(7,972,633)	(125,311,455)	(5,985,202)
Net capital assets	91,518,715	10,686,462	248,751,885	16,415,949
Total noncurrent assets	95,428,962	11,687,634	252,047,345	16,418,230
Total assets	103,459,717	18,266,846	298,870,103	17,037,074
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pension	459,270	1,866,808	2,842,815	-
Deferred outflows of resources related to OPEB	8,748	25,956	28,733	-
Deferred outflows of resources refunding bonds	1,213,414	-	-	-
Total deferred outflows of resources	1,681,432	1,892,764	2,871,548	-

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2021
With Comparative Totals for September 30, 2020

			Governmental Activities		
		Total Enterprise Funds	Internal Service Funds	Total 9/30/2021	Total 9/30/2020
	Nonmajor				
ASSETS					
Current assets					
Cash and cash equivalents	\$ 899,815	\$ 30,321,803	\$ 2,912,487	\$ 33,234,290	\$ 27,137,065
Restricted cash and cash equivalents	-	5,082,201	-	5,082,201	6,053,853
Investments	-	13,770,464	-	13,770,464	13,724,154
Special assessment receivable current	-	5,854	-	5,854	6,462
Special assessment receivable delinquent	-	6,408	-	6,408	2,937
Taxes receivable current	7,765	52,119	-	52,119	71,448
Taxes receivable delinquent	4,518	29,667	-	29,667	61,212
Accounts receivable	11,173	2,851,652	1,491	2,853,143	3,132,014
Allowance for doubtful accounts	-	(920,150)	-	(920,150)	(920,150)
Intergovernmental receivable	-	11,505,834	-	11,505,834	11,617,187
Inventory	-	216,301	360,488	576,789	335,871
Prepaid	-	52,687	-	52,687	29,475
Total current assets	923,271	62,974,840	3,274,466	66,249,306	61,251,528
Noncurrent assets					
Restricted cash and cash equivalents	-	7,168,247	-	7,168,247	18,549,501
Uncertified special assessment receivable deferred	-	531,657	-	531,657	629,709
Other assets - capital credits	8,018	517,274	2,232	519,506	473,717
Capital assets					
Land	315,901	9,647,078	-	9,647,078	9,647,078
Construction in progress	-	28,044,015	-	28,044,015	34,774,935
Buildings	158,502	68,920,054	-	68,920,054	62,455,956
Equipment	599,473	30,085,986	-	30,085,986	30,671,606
Infrastructure	482,387	424,083,169	-	424,083,169	404,585,151
Intangible assets	-	75,700	-	75,700	74,170
Total capital assets	1,556,263	560,856,002	-	560,856,002	542,208,896
Less-accumulated depreciation	(865,328)	(192,792,056)	-	(192,792,056)	(175,154,565)
Net capital assets	690,935	368,063,946	-	368,063,946	367,054,331
Total noncurrent assets	698,953	376,281,124	2,232	376,283,356	386,707,258
Total assets	1,622,224	439,255,964	3,276,698	442,532,662	447,958,786
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pension	231,493	5,400,386	-	5,400,386	3,308,814
Deferred outflows of resources related to OPEB	4,585	68,022	-	68,022	41,760
Deferred outflows of resources refunding bonds	-	1,213,414	-	1,213,414	1,255,808
Total deferred outflows of resources	236,078	6,681,822	-	6,681,822	4,606,382

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water and Sewer	Parking Ramps
LIABILITIES				
Current liabilities				
Accounts payable	\$ 475,038	\$ 24,060	\$ 815,515	\$ 12
Retainage payable	50,374	-	1,364,846	-
Accrued salaries and benefits payable	81,282	96,651	255,593	286
Bonds payable (net of premium/discount)	1,493,092	-	2,309,487	-
State revolving fund	-	-	759,977	-
Capital leases payable	-	508,723	10,922	-
Unearned revenue - other	-	-	3,715,316	-
Total current liabilities	2,099,786	629,434	9,231,656	298
Long-term liabilities				
Customer deposits	915	-	222,973	-
Bonds payable (net of premium/discount)	24,384,408	-	15,506,810	-
State revolving fund	-	-	12,706,740	-
Capital leases payable	-	942,436	34,503	-
Advance from other funds	-	-	-	-
Accrued MSWLF closure and postclosure care costs	-	1,615,010	-	-
Net pension liability	1,115,394	4,557,144	9,502,553	-
Net OPEB liability	7,714	16,269	1,077	-
Total long-term liabilities	25,508,431	7,130,859	37,974,656	-
Total liabilities	27,608,217	7,760,293	47,206,312	298
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pension	210,945	1,143,800	1,975,027	-
Deferred inflows of resources related to OPEB	2,264	11,272	24,029	-
Total deferred inflows of resources	213,209	1,155,072	1,999,056	-
NET POSITION				
Net investment in capital assets	65,137,872	9,223,391	216,249,905	16,415,949
Restricted for investments	-	-	-	-
Restricted for bond covenants	3,835,017	-	5,390,171	-
Restricted for customer facility charges	1,528,676	-	-	-
Restricted for capital leases	-	1,451,159	45,425	-
Unrestricted net position	6,818,158	569,695	30,850,782	620,827
Total net position	\$ 77,319,723	\$ 11,244,245	\$ 252,536,283	\$ 17,036,776

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2021
With Comparative Totals for September 30, 2020

			Governmental Activities		
		Total Enterprise Funds	Internal Service Funds	Total 9/30/2021	Total 9/30/2020
	Nonmajor				
LIABILITIES					
Current liabilities					
Accounts payable	\$ 847	\$ 1,315,472	\$ 43,227	\$ 1,358,699	\$ 1,362,489
Retainage payable	-	1,415,220	-	1,415,220	-
Accrued salaries and benefits payable	19,074	452,886	-	452,886	452,894
Bonds payable (net of premium/discount)	-	3,802,579	-	3,802,579	4,581,002
State revolving fund	-	759,977	-	759,977	761,243
Capital leases payable	-	519,645	-	519,645	711,608
Unearned revenue - other	-	3,715,316	-	3,715,316	-
Total current liabilities	19,921	11,981,095	43,227	12,024,322	7,869,236
Long-term liabilities					
Customer deposits	-	223,888	-	223,888	216,798
Bonds payable (net of premium/discount)	-	39,891,218	-	39,891,218	53,585,099
State revolving fund	-	12,706,740	-	12,706,740	12,853,236
Capital leases payable	-	976,939	-	976,939	768,122
Advance from other funds	-	-	-	-	11,250
Accrued MSWLF closure and postclosure care costs	-	1,615,010	-	1,615,010	1,514,381
Net pension liability	361,114	15,536,205	-	15,536,205	12,780,944
Net OPEB liability	4,985	30,045	-	30,045	12,667
Total long-term liabilities	366,099	70,980,045	-	70,980,045	81,742,497
Total liabilities	386,020	82,961,140	43,227	83,004,367	89,611,733
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources related to pension	85,460	3,415,232	-	3,415,232	3,348,668
Deferred inflows of resources related to OPEB	545	38,110	-	38,110	36,466
Total deferred inflows of resources	86,005	3,453,342	-	3,453,342	3,385,134
NET POSITION					
Net investment in capital assets	690,935	307,718,052	-	307,718,052	290,955,973
Restricted for bond escrow	-	-	-	-	16,680,384
Restricted for bond covenants	-	9,225,188	-	9,225,188	5,152,771
Restricted for customer facility charges	-	1,528,676	-	1,528,676	1,290,469
Restricted for capital leases	-	1,496,584	-	1,496,584	1,479,730
Unrestricted net position	695,342	39,554,804	3,233,471	42,788,275	44,008,974
Total net position	<u>\$ 1,386,277</u>	359,523,304	<u>\$ 3,233,471</u>	362,756,775	359,568,301
Some amounts reported for business-type activities in the statement of net position are different because certain internal service fund assets and liabilities are included.					
Total net position		763,075		763,075	835,094
		<u>\$ 360,286,379</u>		<u>\$ 363,519,850</u>	<u>\$ 360,403,395</u>

City of Minot, North Dakota
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Business-Type Activities			
	Enterprise Funds			
	Airport	Sanitation	Water and Sewer	Parking Ramps
OPERATING REVENUES				
Sales	\$ -	\$ -	\$ -	\$ -
Cost of goods sold	-	-	-	-
Gross margin	-	-	-	-
Charges for services	2,617,581	4,754,493	16,316,550	68,267
Employer	-	-	-	-
Employee	-	-	-	-
Customer facility charge income	166,851	-	-	-
Miscellaneous	-	8,500	-	-
Total operating revenues	2,784,432	4,762,993	16,316,550	68,267
OPERATING EXPENSES				
Salaries	904,243	849,322	2,223,204	3,386
Employee benefits	302,742	417,280	1,172,483	817
Professional services	317,733	31,163	170,916	-
Property services	194,971	374,190	3,154,653	4,086
Purchased services	77,817	95,611	456,761	19,478
Supplies	340,496	263,833	2,399,459	37,678
Sundry	243,740	463,010	1,358,682	6,866
Insurance claims	-	-	-	-
Depreciation	4,279,066	850,573	11,533,074	835,044
Total operating expenses	6,660,808	3,344,982	22,469,232	907,355
Operating income (loss)	(3,876,376)	1,418,011	(6,152,682)	(839,088)
NON-OPERATING REVENUES (EXPENSES)				
Property tax collections	723,884	-	10,685	2,165
Special assessment collections	-	-	71,276	-
Intergovernmental revenues (expenses)	715,276	2,360	1,614	-
Interest income (expense)	(6,579)	-	224	-
Miscellaneous income (expense)	22,534	27,035	207,089	1,448
Gain (loss) on sale of City property	(8,085)	(193,288)	40,746	-
Interest and fiscal charges	(41,089)	-	(253,673)	(1,431)
Total non-operating revenues (expenses)	1,405,941	(163,893)	77,961	2,182
Income (loss) before contributions and transfers	(2,470,435)	1,254,118	(6,074,721)	(836,906)
Capital contributions	1,478,616	-	378,088	-
Transfers in	55,550	130,670	769,178	-
Transfers out	-	(94,500)	(493,319)	-
Total contributions and transfers	1,534,166	36,170	653,947	-
Change in net position	(936,269)	1,290,288	(5,420,774)	(836,906)
Net position, January 1	78,255,992	9,953,957	257,957,057	17,873,682
Net position, September 30	\$ 77,319,723	\$ 11,244,245	\$ 252,536,283	\$ 17,036,776

City of Minot, North Dakota
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

			Governmental Activities		
	Nonmajor	Total Enterprise Funds	Internal Service Funds	Total 9/30/2021	Total 9/30/2020
OPERATING REVENUES					
Sales	\$ -	\$ -	\$ 725,873	\$ 725,873	\$ 594,603
Cost of goods sold	-	-	(725,668)	(725,668)	(593,826)
Gross margin	-	-	205	205	777
Charges for services	282,839	24,039,730	-	24,039,730	22,892,995
Employer	-	-	3,171,590	3,171,590	3,121,113
Employee	-	-	648,303	648,303	408,677
Customer facility charge income	-	166,851	-	166,851	132,363
Miscellaneous	-	8,500	89,595	98,095	254,704
Total operating revenues	282,839	24,215,081	3,909,693	28,124,774	26,810,629
OPERATING EXPENSES					
Salaries	171,116	4,151,271	-	4,151,271	4,237,157
Employee benefits	75,644	1,968,966	-	1,968,966	2,027,883
Professional services	1,665	521,477	-	521,477	491,302
Property services	8,648	3,736,548	-	3,736,548	2,825,801
Purchased services	10,538	660,205	-	660,205	617,626
Supplies	12,132	3,053,598	-	3,053,598	2,588,628
Sundry	48,657	2,120,955	-	2,120,955	2,100,525
Insurance claims	-	-	3,666,463	3,666,463	3,244,743
Depreciation	29,629	17,527,386	-	17,527,386	17,566,105
Total operating expenses	358,029	33,740,406	3,666,463	37,406,869	35,699,770
Operating income (loss)	(75,190)	(9,525,325)	243,230	(9,282,095)	(8,889,141)
NON-OPERATING REVENUES (EXPENSES)					
Property tax collections	127,938	864,672	-	864,672	954,586
Special assessment collections	-	71,276	-	71,276	19,899
Intergovernmental revenues (expenses)	-	719,250	-	719,250	2,500,510
Interest income (expense)	-	(6,355)	-	(6,355)	110,627
Miscellaneous income (expense)	3,319	261,425	21,238	282,663	1,360,099
Gain (loss) on sale of City property	-	(160,627)	-	(160,627)	15,789,086
Interest and fiscal charges	-	(296,193)	-	(296,193)	(1,269,434)
Total non-operating revenues (expenses)	131,257	1,453,448	21,238	1,474,686	19,465,373
Income (loss) before contributions and transfers	56,067	(8,071,877)	264,468	(7,807,409)	10,576,232
Capital contributions	-	1,856,704	-	1,856,704	4,045,784
Transfers in	26,414	981,812	-	981,812	2,506,754
Transfers out	-	(587,819)	-	(587,819)	(772,737)
Total contributions and transfers	26,414	2,250,697	-	2,250,697	5,779,801
Change in net position	82,481	(5,821,180)	264,468		
Net position, January 1	1,303,796	365,344,484	2,969,003		
Net position, September 30	\$ 1,386,277	\$ 359,523,304	\$ 3,233,471		
Change in net position enterprise funds only				(5,821,180)	15,895,119
Adjustment to reflect the consolidation of internal service fund activities to enterprise funds				(72,019)	146,860
Change in net position of business-type activities				\$ (5,893,199)	\$ 16,041,979

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Parking Ramps
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 2,936,530	\$ 4,884,047	\$ 20,903,049	\$ 63,961
Payments to suppliers	(1,314,784)	(1,283,275)	(8,352,224)	(73,211)
Payments to employees	(1,289,267)	(1,343,571)	(3,532,578)	(4,076)
Due from other agencies	737,140	-	99,348	683
Due to other agencies	-	-	-	-
Net cash provided (used) by operating activities	1,069,619	2,257,201	9,117,595	(12,643)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Property taxes/intergovernmental	1,446,500	29,395	219,146	21,306
Transfers in	55,550	130,670	769,178	-
Transfers out	-	(94,500)	(493,319)	-
Internal activity - payments from other funds	-	-	-	-
Internal activity - payments to other funds	-	-	-	-
Net cash provided (used) by noncapital financing activities	1,502,050	65,565	495,005	21,306
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	1,478,616	-	342,293	-
Acquisitions and construction of capital assets	(1,529,406)	(274,676)	(3,873,925)	(8,774)
Special assessment collections	-	-	71,276	-
Proceeds from debt	-	-	1,239,592	-
Disposal of capital assets	27,480	21	195,229	-
Capital lease payment	-	(880,750)	(51,028)	-
Principal paid on capital debt	-	-	(564,601)	-
Interest paid on capital debt	(41,089)	-	(253,673)	(1,431)
Net cash used by capital and related financing activities	(64,399)	(1,155,405)	(2,894,837)	(10,205)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	(6,579)	-	224	-
Net cash provided by investing activities	(6,579)	-	224	-
Net increase (decrease) in cash and cash equivalents	2,500,691	1,167,361	6,717,987	(1,542)
Cash and cash equivalents, January 1	8,330,110	5,770,514	30,348,633	609,146
Cash and cash equivalents, September 30	\$ 10,830,801	\$ 6,937,875	\$ 37,066,620	\$ 607,604
Cash and cash equivalents are comprised of the following:				
Cash and cash equivalents	\$ 5,467,108	\$ 5,486,716	\$ 17,860,560	\$ 607,604
Investments - certificate of deposits	-	-	13,770,464	-
Restricted cash and cash equivalents - current	1,493,092	508,723	3,080,386	-
Restricted cash and cash equivalents - noncurrent	3,870,601	942,436	2,355,210	-
Total cash and cash equivalents on the Statement of Net Position	\$ 10,830,801	\$ 6,937,875	\$ 37,066,620	\$ 607,604

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

			Governmental Activities		
		Total Enterprise Funds	Internal Service Funds	Total 9/30/2021	Total 9/30/2020
	Nonmajor				
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 289,006	\$ 29,076,593	\$ 4,625,544	\$ 33,702,137	\$29,242,631
Payments to suppliers	(87,039)	(11,110,533)	(4,847,700)	(15,958,233)	(17,409,228)
Payments to employees	(261,888)	(6,431,380)	-	(6,431,380)	(6,432,157)
Due from other agencies	195	837,366	-	837,366	100,372
Due to other agencies	-	-	-	-	(392,369)
Net cash provided (used) by operating activities	(59,726)	12,372,046	(222,156)	12,149,890	5,109,249
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Property taxes/intergovernmental	129,446	1,845,793	-	1,845,793	4,868,563
Transfers in	26,414	981,812	-	981,812	2,506,754
Transfers out	-	(587,819)	-	(587,819)	(772,737)
Internal activity - payments from other funds	-	-	21,238	21,238	-
Internal activity - payments to other funds	-	-	-	-	(105,013)
Net cash provided (used) by noncapital financing activities	155,860	2,083,926	21,238	2,261,024	6,497,567
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital contributions	-	1,820,909	-	1,820,909	4,045,784
Acquisitions and construction of capital assets	(14,376)	(5,701,157)	-	(5,701,157)	(12,718,392)
Special assessment collections	-	71,276	-	71,276	19,899
Proceeds from debt	-	1,239,592	-	1,239,592	4,011,876
Disposal of capital assets	-	222,730	-	222,730	67,739
Capital lease payment	-	(931,778)	-	(931,778)	(901,248)
Principal paid on capital debt	-	(564,601)	-	(564,601)	12,742,052
Interest paid on capital debt	-	(296,193)	-	(296,193)	(1,269,434)
Net cash used by capital and related financing activities	(14,376)	(4,124,846)	-	(4,139,222)	5,998,276
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends	-	(6,355)	-	(6,355)	110,627
Net cash provided by investing activities	-	(6,355)	-	(6,355)	110,627
Net increase (decrease) in cash and cash equivalents	81,758	10,466,255	(200,918)	10,265,337	17,715,719
Cash and cash equivalents, January 1	818,057	45,876,460	3,113,405	48,989,865	47,748,854
Cash and cash equivalents, September 30	\$ 899,815	\$ 56,342,715	\$ 2,912,487	\$ 59,255,202	\$65,464,573
Cash and cash equivalents are comprised of the following:					
Cash and cash equivalents	\$ 899,815	\$ 30,321,803	\$ 2,912,487	\$ 33,234,290	\$27,137,065
Investments - certificate of deposits	-	13,770,464	-	13,770,464	13,724,154
Restricted cash and cash equivalents - current	-	5,082,201	-	5,082,201	6,053,853
Restricted cash and cash equivalents - noncurrent	-	7,168,247	-	7,168,247	18,549,501
Total cash and cash equivalents on the Statement of Net Position	\$ 899,815	\$ 56,342,715	\$ 2,912,487	\$ 59,255,202	\$65,464,573

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Parking Ramps
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (3,876,376)	\$ 1,418,011	\$ (6,152,682)	\$ (839,088)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation expense	4,279,066	850,573	11,533,074	835,044
Change in assets and liabilities				
Receivables, net	170,928	49,268	917,177	(3,150)
Accrued interest receivable	6,733	-	8,793	-
Inventory	(4,783)	(72)	(107,761)	-
Prepaid	(15,202)	73,488	8,100	-
Accounts payable	335,835	(55,468)	(616,756)	(5,103)
Retainage payable	(253,010)	-	(5,182)	-
Intergovernmental receivables	737,140	-	99,348	683
Accrued salaries and benefits payable	(82,282)	(76,969)	(136,891)	127
Insurance claims payable	-	-	-	-
Accrued interest payable	(222,852)	-	(192,723)	-
Customer deposits	-	-	2,908	-
Special assessment receivable	-	-	83,379	-
Other assets/liabilities	(4,061)	(1,630)	(38,505)	(1,156)
Unearned revenue - other	(1,517)	-	3,715,316	-
Deferred outflows of resources related to advanced refunding	-	-	-	-
Net cash provided (used) by operating activities	\$ 1,069,619	\$ 2,257,201	\$ 9,117,595	\$ (12,643)
NONCASH CAPITAL ACTIVITY				
Borrowing under capital lease	\$ -	\$ 859,699	\$ 89,732	\$ -
Construction of capital assets from developers	-	-	35,795	-
Transfer fully depreciated capital assets to (from) general fund	-	-	(68,500)	-

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

			Governmental Activities		
		Total Enterprise Funds	Internal Service Funds	Total 9/30/2021	Total 9/30/2020
	Nonmajor				
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (75,190)	\$ (9,525,325)	\$ 243,230	\$ (9,282,095)	\$ (8,889,141)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation expense	29,629	17,527,386	-	17,527,386	17,566,105
Change in assets and liabilities					
Receivables, net	6,495	1,140,718	1,432	1,142,150	961,444
Accrued interest receivable	-	15,526	-	15,526	86,386
Inventory	-	(112,616)	(11,249)	(123,865)	15,088
Prepaid	108	66,494	-	66,494	71,009
Accounts payable	(5,399)	(346,891)	(158,926)	(505,817)	(1,282,818)
Retainage payable	-	(258,192)	-	(258,192)	(1,161,143)
Intergovernmental receivables	195	837,366	-	837,366	(291,997)
Accrued salaries and benefits payable	(15,128)	(311,143)	-	(311,143)	(167,117)
Insurance claims payable	-	-	(296,643)	(296,643)	(171,307)
Accrued interest payable	-	(415,575)	-	(415,575)	(407,887)
Customer deposits	-	2,908	-	2,908	3,328
Special assessment receivable	-	83,379	-	83,379	72,108
Other assets/liabilities	(436)	(45,788)	-	(45,788)	(37,628)
Unearned revenue - other	-	3,713,799	-	3,713,799	(1,373)
Deferred outflows of resources related to advanced refunding	-	-	-	-	(1,255,808)
Net cash provided (used) by operating activities	<u>\$ (59,726)</u>	<u>\$ 12,372,046</u>	<u>\$ (222,156)</u>	<u>\$ 12,149,890</u>	<u>\$ 5,109,249</u>
NONCASH CAPITAL ACTIVITY					
Borrowing under capital lease	\$ -	\$ 949,431	\$ -	\$ 949,431	\$ 1,047,837
Construction of capital assets from developers	-	35,795	-	35,795	-
Transfer fully depreciated capital assets to (from) general fund	-	(68,500)	-	(68,500)	-

City of Minot, North Dakota
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2021

	Pension & OPEB Trust Funds	Custodial Funds	Total Fiduciary Funds 9/30/2021	Total Fiduciary Funds 9/30/2020
ASSETS				
Cash and cash equivalents	\$ 231,990	\$ 39,238	\$ 271,228	\$ 197,985
Investments				
Money market	819,504	-	819,504	482,912
Equity/stocks	61,255,857	-	61,255,857	52,708,583
Fixed income	31,616,451	-	31,616,451	28,758,115
Total investments	93,691,812	-	93,691,812	81,949,610
Accounts receivable	292	25,853	26,145	465
Intergovernmental receivable	-	-	-	1,620
Due from other funds	-	-	-	1,620
Total assets	93,924,094	65,091	93,989,185	82,151,300
LIABILITIES				
Accounts payable	-	65,091	65,091	12,789
Due to other funds	-	-	-	1,620
Total liabilities	-	65,091	65,091	14,409
NET POSITION				
Restricted for pension benefits	92,829,948	-	92,829,948	81,162,600
Restricted for OPEB benefits	1,094,146	-	1,094,146	952,811
Restricted for custodial activities	-	-	-	21,480
Total net position	\$ 93,924,094	\$ -	\$ 93,924,094	\$ 82,136,891

City of Minot, North Dakota
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Pension & OPEB Trust Funds	Custodial Funds	Total Fiduciary Funds 9/30/2021	Total Fiduciary Funds 9/30/2020
ADDITIONS				
Contributions				
Employer	\$ 3,988,705	\$ -	\$ 3,988,705	\$ 4,141,927
Plan members	1,551,597	-	1,551,597	1,733,077
Lodging taxes	-	536,497	536,497	325,567
Grants	-	14,483	14,483	3,385
Total contributions	5,540,302	550,980	6,091,282	6,203,956
Investment earnings				
Interest and dividends	1,102,572	-	1,102,572	1,125,549
Net increase (decrease) in the fair value of investments	5,774,910	-	5,774,910	2,809,666
Total investment earnings	6,877,482	-	6,877,482	3,935,215
Less investment cost	110,873	-	110,873	102,711
Net investment earnings	6,766,609	-	6,766,609	3,832,504
Total additions	12,306,911	550,980	12,857,891	10,036,460
DEDUCTIONS				
Benefits paid to plan member and beneficiaries	7,152,698	-	7,152,698	6,826,903
Refunds paid to plan member and beneficiaries	348,482	-	348,482	409,225
Retiree claims	79,798	-	79,798	142,125
Third party premiums	82,528	-	82,528	90,761
Taxes distributed to Visit Minot	-	325,481	325,481	225,998
Taxes distributed to All Seasons Arena debt	-	173,516	173,516	156,631
Payments to subgrantees	-	14,483	14,483	-
Administrative expenses	127,550	37,500	165,050	168,937
Total deductions	7,791,056	550,980	8,342,036	8,020,580
Change in net position	4,515,855	-	4,515,855	2,015,880
Net position, January 1	89,408,239	-	89,408,239	80,121,011
Net position, September 30	\$ 93,924,094	\$ -	\$ 93,924,094	\$ 82,136,891

City of Minot, North Dakota
Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual
Major Debt Service Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Debt				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Property tax collections	\$ 2,212,537	\$ 2,212,537	\$ 2,686,882	\$ 474,345	\$ 3,173,063
Special assessment collections	1,207,500	1,207,500	1,770,960	563,460	1,684,852
Interest income	20,938	20,938	163,207	142,269	39,573
Miscellaneous	130,219	130,219	-	(130,219)	156,631
Total revenues	3,571,193	3,571,193	4,621,049	1,049,856	5,054,119
EXPENDITURES					
Current					
General government	-	-	-	-	204
Debt service					
Administrative charges	-	-	6,535	(6,535)	-
Principal retirement	3,190,442	3,206,380	212,892	2,993,488	3,999,712
Interest and fiscal charges	846,119	830,182	550,045	280,137	974,120
Total expenditures	4,036,562	4,036,562	769,472	3,267,090	4,974,036
Excess (deficiency) of revenues over (under) expenditures	(465,368)	(465,368)	3,851,577	4,316,945	80,083
OTHER FINANCING SOURCES (USES)					
General obligation bonds issues	-	-	-	-	-
Transfers in	-	41,461	55,281	13,820	911
Total other financing sources (uses)	-	41,461	55,281	13,820	911
Net change in fund balance	<u>\$ (465,368)</u>	<u>\$ (423,908)</u>	3,906,858	<u>\$ 4,330,766</u>	80,994
Fund balance (deficit), January 1			5,540,471		5,028,312
Fund balance (deficit), September 30			<u>\$ 9,447,329</u>		<u>\$ 5,109,306</u>

City of Minot, North Dakota
Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual
Major Capital Project Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Capital Infrastructure				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Property tax collections	\$ -	\$ -	\$ 8,384	\$ 8,384	\$ 537,836
Intergovernmental	7,500,000	7,500,000	8,544,418	1,044,418	3,766,949
Interest income	30,326	30,326	-	(30,326)	-
Miscellaneous	-	-	61,435	61,435	48,377
Total revenues	<u>7,530,326</u>	<u>7,530,326</u>	<u>8,614,237</u>	<u>1,083,912</u>	<u>4,353,162</u>
EXPENDITURES					
Capital outlay					
General government	-	3,000,000	2,889,238	110,762	3,587,747
Public safety	8,888,496	6,296,038	4,110,964	2,185,074	-
Highways and streets	656,250	4,358,607	1,365,668	2,992,939	1,187,862
Total expenditures	<u>9,544,746</u>	<u>13,654,645</u>	<u>8,365,870</u>	<u>5,288,775</u>	<u>4,775,609</u>
Excess (deficiency) of revenues over (under) expenditures	(2,014,421)	(6,124,319)	248,367	6,372,686	(422,447)
OTHER FINANCING SOURCES (USES)					
Special assessment bonds issued	-	1,756,181	956,342	(799,839)	-
Premium on special assessment bonds	-	-	195,264	195,264	-
Transfers in	1,521,078	1,671,078	1,721,077	49,999	3,986,816
Transfers out	-	(8,998)	(15,195)	(6,197)	(690,157)
Total other financing sources (uses)	<u>1,521,078</u>	<u>3,418,261</u>	<u>2,857,488</u>	<u>(560,773)</u>	<u>3,296,659</u>
Net change in fund balance	<u>\$ (493,343)</u>	<u>\$ (2,706,059)</u>	3,105,855	<u>\$ 5,811,914</u>	2,874,212
Fund balance (deficit), January 1			14,944,964		11,278,786
Fund balance (deficit), September 30			<u>\$18,050,819</u>		<u>\$14,152,998</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds 9/30/2021	Total Nonmajor Governmental Funds 9/30/2020
ASSETS				
Cash and cash equivalents	\$ 27,582,408	\$45,323,628	\$ 72,906,036	\$ 35,227,198
Investments	4,122,536	-	4,122,536	4,121,593
Taxes receivable current	90,379	33,233	123,612	157,479
Taxes receivable delinquent	37,884	25,224	63,108	106,635
Accounts receivable	189,858	-	189,858	182,928
Allowance for accounts receivable	(135,150)	-	(135,150)	(135,150)
Loans receivable	1,798,938	-	1,798,938	1,813,000
Allowance for loans receivable	(357,560)	-	(357,560)	(362,600)
Due from other funds	3,857,221	-	3,857,221	300,788
Intergovernmental receivable	4,115,788	46,944	4,162,732	621,059
Prepaid	43,778	-	43,778	38,320
Other assets - capital credits	34,054	-	34,054	31,241
Total assets	<u>\$ 41,380,134</u>	<u>\$45,429,029</u>	<u>\$ 86,809,163</u>	<u>\$ 42,102,491</u>
LIABILITIES				
Accounts payable	\$ 122,601	\$ 66,919	\$ 189,520	\$ 321,763
Retainage payable	132,844	396,434	529,278	-
Due to other funds	3,857,221	-	3,857,221	300,788
Accrued salaries and benefits payable	115,965	-	115,965	112,131
Unearned revenue - other	149,752	-	149,752	8,143
Total liabilities	<u>4,378,383</u>	<u>463,353</u>	<u>4,841,736</u>	<u>742,825</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	128,263	58,457	186,720	264,114
Total deferred inflows of resources	<u>128,263</u>	<u>58,457</u>	<u>186,720</u>	<u>264,114</u>
FUND BALANCE				
Nonspendable	57,227	-	57,227	69,537
Committed	35,295,007	2,315,928	37,610,935	37,682,716
Assigned	1,521,254	42,591,291	44,112,545	3,343,299
Unassigned	-	-	-	-
Total fund balance	<u>36,873,488</u>	<u>44,907,219</u>	<u>81,780,707</u>	<u>41,095,552</u>
Total liabilities, inflows, and fund balance	<u>\$ 41,380,134</u>	<u>\$45,429,029</u>	<u>\$ 86,809,163</u>	<u>\$ 42,102,491</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds 9/30/2021	Total Nonmajor Governmental Funds 9/30/2020
REVENUES				
Property tax collections	\$ 1,424,468	\$ 427,563	\$ 1,852,031	\$ 2,024,010
Sales tax collections	12,156,844	-	12,156,844	10,849,442
Intergovernmental	8,203,067	525,713	8,728,780	5,237,351
Charges for services	24,454	-	24,454	36,279
Interest income	65	-	65	42,671
Miscellaneous	168,651	31,949	200,600	107,099
Total revenues	21,977,549	985,225	22,962,774	18,296,852
EXPENDITURES				
Current				
General government	8,055,339	-	8,055,339	4,131,098
Public safety	2,552,189	-	2,552,189	839,832
Highways and streets	3,133	-	3,133	-
Culture and recreation	1,798,135	-	1,798,135	1,367,273
Economic development	544,658	-	544,658	467,647
Capital outlay				
General government	-	524,276	524,276	325,732
Public safety	-	3,007,472	3,007,472	2,949,690
Highways and streets	-	366,559	366,559	547,748
Culture and recreation	-	127,333	127,333	102,856
Total expenditures	12,953,454	4,025,640	16,979,094	10,731,876
Excess (deficiency) of revenues over (under) expenditures	9,024,095	(3,040,415)	5,983,680	7,564,976
OTHER FINANCING SOURCES (USES)				
Sales tax bonds issued	-	40,447,598	40,447,598	8,145,000
Premium on sales tax bonds	-	2,719,071	2,719,071	70,777
State revolving fund issued	-	34,625	34,625	386,711
Capital leases	-	-	-	188,628
Sale of City property	16,700	166,593	183,293	178,887
Transfers in	1,201,975	767,094	1,969,069	2,249,069
Transfers out	(8,036,244)	(19)	(8,036,263)	(10,460,954)
Total other financing sources (uses)	(6,817,569)	44,134,962	37,317,393	758,118
Net change in fund balance	2,206,526	41,094,547	43,301,073	8,323,094
Fund balance (deficit), January 1	34,666,962	3,812,672	38,479,634	32,772,458
Fund balance (deficit), September 30	\$ 36,873,488	\$ 44,907,219	\$ 81,780,707	\$ 41,095,552



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City of Minot, North Dakota

Nonmajor Special Revenue Funds

SPECIAL REVENUE FUNDS – Funds used to account for and report the proceeds of specific revenue sources restricted or committed to expenditure for specified purposes other than debt service or capital projects. (GASB Statement No 54, paragraph 30) Additional information is provided below for some of the nonmajor funds in this category.

Public Transportation - To account for the provisions of transportation services to the residents of the City and surrounding area. Funding is provided by a specific annual property tax levy in addition to miscellaneous revenues such as user fees and grants.

Library - To account for the operation and maintenance of the City's library. Financing is provided by a specific annual property tax levy to the extent miscellaneous revenues such as state grants, rental income and various other funds and fees are not sufficient to provide adequate financing. Property taxes are levied in accordance with ND Century Code Sec. 40-37-01.

Emergency Fund - Accounts for amounts set aside for use in emergency situations caused by natural forces. This funding is provided for by ND Century Code Sec. 57-15-48 and is limited to a maximum of unexpended funds equal to five mills or five dollars per capita.

Sales Tax Funds – The first penny sales tax is dedicated 10% to property tax, 15% to economic development, and 25% to improvements, 50% to flood control. The second penny sales tax is dedicated 18% to property tax relief, 18% to community facilities or flood control, 24% to infrastructure, and 40% to Northwest Area Water Supply (NAWS).

Community Development Block Grant - Disaster Recovery \$67.5 million Fund - To account for the \$67.5 million grant received to assist the City of Minot in recovering from the 2011 flood.

Community Development Block Grant - Disaster Recovery \$35 million Fund - To account for the \$35 million grant received to assist the City of Minot in recovering from the 2011 flood.

National Disaster Resilience \$74.3 million Fund - To account for the \$74.3 million grant received to assist the City of Minot in reducing flood risk and increase resilience, building affordable resilient neighborhoods, and fostering economic resilience and diversification.

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	Public Transportation	Library	Emergency Fund	Sales Tax Property Tax Relief 1st Penny
ASSETS				
Cash and cash equivalents	\$ 1,056,198	\$ 575,121	\$ 1,704,230	\$ 415,889
Investments	-	-	-	-
Taxes receivable current	11,754	77,797	828	-
Taxes receivable delinquent	8,346	29,538	-	-
Accounts receivable	2,318	41,890	-	-
Allowance for accounts receivable	-	-	-	-
Loans receivable	-	-	-	-
Allowance for loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Intergovernmental receivable	-	-	-	-
Prepaid	9,845	13,328	-	-
Other assets - capital credits	16,159	17,895	-	-
Total assets	<u>\$ 1,104,620</u>	<u>\$ 755,569</u>	<u>\$ 1,705,058</u>	<u>\$ 415,889</u>
LIABILITIES				
Accounts payable	\$ -	\$ 463	\$ -	\$ -
Retainage payable	-	-	-	-
Due to other funds	-	-	-	-
Accrued salaries and benefits payable	35,995	53,251	-	-
Unearned revenue - other	8,937	-	-	-
Total liabilities	<u>44,932</u>	<u>53,714</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	20,100	107,335	828	-
Total deferred inflows of resources	<u>20,100</u>	<u>107,335</u>	<u>828</u>	<u>-</u>
FUND BALANCE				
Nonspendable	26,004	31,223	-	-
Committed	-	55,627	1,704,230	415,889
Assigned	1,013,584	507,670	-	-
Total fund balance	<u>1,039,588</u>	<u>594,520</u>	<u>1,704,230</u>	<u>415,889</u>
Total liabilities, inflows and fund balance	<u>\$ 1,104,620</u>	<u>\$ 755,569</u>	<u>\$ 1,705,058</u>	<u>\$ 415,889</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	Sales Tax Economic Development	Sales Tax Improvements	Sales Tax Flood Control	Sales Tax Property Tax Relief 2nd Penny	Sales Tax Infrastructure
ASSETS					
Cash and cash equivalents	\$ 9,158,324	\$ 5,769,512	\$ 5,864,650	\$ 856,969	\$ 90,211
Investments	-	-	-	-	4,122,536
Taxes receivable current	-	-	-	-	-
Taxes receivable delinquent	-	-	-	-	-
Accounts receivable	-	-	-	-	135,150
Allowance for accounts receivable	-	-	-	-	(135,150)
Loans receivable	1,798,938	-	-	-	-
Allowance for loans receivable	(357,560)	-	-	-	-
Due from other funds	-	-	-	-	3,726,796
Intergovernmental receivable	-	-	-	-	-
Prepaid	-	-	-	-	-
Other assets - capital credits	-	-	-	-	-
Total assets	<u>\$ 10,599,702</u>	<u>\$ 5,769,512</u>	<u>\$ 5,864,650</u>	<u>\$ 856,969</u>	<u>\$ 7,939,543</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	132,844	-	-
Due to other funds	-	-	-	-	-
Accrued salaries and benefits payable	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>132,844</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Committed	10,599,702	5,769,512	5,731,806	856,969	7,939,543
Assigned	-	-	-	-	-
Total fund balance	<u>10,599,702</u>	<u>5,769,512</u>	<u>5,731,806</u>	<u>856,969</u>	<u>7,939,543</u>
Total liabilities, inflows and fund balance	<u>\$ 10,599,702</u>	<u>\$ 5,769,512</u>	<u>\$ 5,864,650</u>	<u>\$ 856,969</u>	<u>\$ 7,939,543</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	Sales Tax Community Facilities/ Flood Control	CDBG-DR \$67.5M	CDBG-DR \$35 M	National Disaster Resilience \$74.3M	Total 9/30/2021	Total 9/30/2020
ASSETS						
Cash and cash equivalents	\$ 2,091,304	\$ -	\$ -	\$ -	\$ 27,582,408	\$ 29,306,772
Investments	-	-	-	-	4,122,536	4,121,593
Taxes receivable current	-	-	-	-	90,379	119,342
Taxes receivable delinquent	-	-	-	-	37,884	52,249
Accounts receivable	-	-	-	10,500	189,858	182,928
Allowance for accounts receivable	-	-	-	-	(135,150)	(135,150)
Loans receivable	-	-	-	-	1,798,938	1,813,000
Allowance for loans receivable	-	-	-	-	(357,560)	(362,600)
Due from other funds	130,425	-	-	-	3,857,221	300,788
Intergovernmental receivable	-	119,409	15,632	3,980,747	4,115,788	621,034
Prepaid	-	21	-	20,584	43,778	38,320
Other assets - capital credits	-	-	-	-	34,054	31,241
Total assets	<u>\$ 2,221,729</u>	<u>\$ 119,430</u>	<u>\$ 15,632</u>	<u>\$ 4,011,831</u>	<u>\$ 41,380,134</u>	<u>\$ 36,089,517</u>
LIABILITIES						
Accounts payable	\$ -	\$ 20	\$ -	\$ 122,118	\$ 122,601	\$ 316,210
Retainage payable	-	-	-	-	132,844	-
Due to other funds	-	114,793	15,632	3,726,796	3,857,221	300,788
Accrued salaries and benefits payable	-	4,617	-	22,102	115,965	112,131
Unearned revenue - other	-	-	-	140,815	149,752	8,143
Total liabilities	<u>-</u>	<u>119,430</u>	<u>15,632</u>	<u>4,011,831</u>	<u>4,378,383</u>	<u>737,272</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	128,263	171,591
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>128,263</u>	<u>171,591</u>
FUND BALANCE						
Nonspendable	-	-	-	-	57,227	69,537
Committed	2,221,729	-	-	-	35,295,007	33,695,733
Assigned	-	-	-	-	1,521,254	1,415,384
Total fund balance	<u>2,221,729</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,873,488</u>	<u>35,180,654</u>
Total liabilities, inflows and fund balance	<u>\$ 2,221,729</u>	<u>\$ 119,430</u>	<u>\$ 15,632</u>	<u>\$ 4,011,831</u>	<u>\$ 41,380,134</u>	<u>\$ 36,089,517</u>



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City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Public Transportation	Library	Emergency Fund	Sales Tax Property Tax Relief 1st Penny
REVENUES				
Property tax collections	\$ 190,446	\$ 1,233,686	\$ 336	\$ -
Sales tax collections	-	-	-	759,802
Intergovernmental	583,023	52,898	-	-
Charges for services	24,454	-	-	-
Interest income	-	60	-	-
Miscellaneous	23,263	19,040	-	-
Total revenues	821,186	1,305,684	336	759,802
EXPENDITURES				
Current				
General government	895,388	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Culture and recreation	-	1,061,344	-	-
Economic development	-	-	-	-
Total expenditures	895,388	1,061,344	-	-
Excess (deficiency) of revenues over (under) expenditures	(74,202)	244,340	336	759,802
OTHER FINANCING SOURCES (USES)				
Sales tax bonds issued	-	-	-	-
Premium on bonds	-	-	-	-
Sale of City property	16,700	-	-	-
Transfers in	4,140	36,867	-	-
Transfers out	-	-	-	(638,249)
Total other financing sources (uses)	20,840	36,867	-	(638,249)
Net change in fund balance	(53,362)	281,207	336	121,553
Fund balance (deficit), January 1	1,092,950	313,313	1,703,894	294,336
Fund balance (deficit), September 30	\$ 1,039,588	\$ 594,520	\$ 1,704,230	\$ 415,889

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Sales Tax Economic Development	Sales Tax Improvements	Sales Tax Flood Control	Sales Tax Property Tax Relief 2nd Penny	Sales Tax Infrastructure
REVENUES					
Property tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax collections	1,139,704	1,899,507	3,799,014	1,367,645	1,823,527
Intergovernmental	-	-	10,236	-	-
Charges for services	-	-	-	-	-
Interest income	-	-	-	-	-
Miscellaneous	13,916	-	91,282	-	-
Total revenues	1,153,620	1,899,507	3,900,532	1,367,645	1,823,527
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	2,552,189	-	-
Highways and streets	-	-	-	-	3,133
Culture and recreation	-	-	-	-	-
Economic development	544,658	-	-	-	-
Total expenditures	544,658	-	2,552,189	-	3,133
Excess (deficiency) of revenues over (under) expenditures	608,962	1,899,507	1,348,343	1,367,645	1,820,394
OTHER FINANCING SOURCES (USES)					
Sales tax bonds issued	-	-	-	-	-
Premium on bonds	-	-	-	-	-
Sale of City property	-	-	-	-	-
Transfers in	-	-	1,157,770	-	-
Transfers out	(130,637)	(1,805,038)	(813,376)	(1,224,766)	(2,266,408)
Total other financing sources (uses)	(130,637)	(1,805,038)	344,394	(1,224,766)	(2,266,408)
Net change in fund balance	478,325	94,469	1,692,737	142,879	(446,014)
Fund balance (deficit), January 1	10,121,377	5,675,043	4,039,069	714,090	8,385,557
Fund balance (deficit), September 30	\$ 10,599,702	\$ 5,769,512	\$ 5,731,806	\$ 856,969	\$ 7,939,543

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Sales Tax Community Facilities/ Flood Control	CDBG-DR \$67.5M	CDBG-DR \$35M	National Disaster Resilience \$74.3M	Total 9/30/2021	Total 9/30/2020
REVENUES						
Property tax collections	\$ -	\$ -	\$ -	\$ -	\$ 1,424,468	\$ 1,515,627
Sales tax collections	1,367,645	-	-	-	12,156,844	10,849,442
Intergovernmental	637,761	89,992	6,687	6,822,470	8,203,067	3,808,311
Charges for services	-	-	-	-	24,454	36,279
Interest income	-	5	-	-	65	42,671
Miscellaneous	-	250	-	20,900	168,651	86,503
Total revenues	2,005,406	90,247	6,687	6,843,370	21,977,549	16,338,833
EXPENDITURES						
Current						
General government	-	93,445	6,687	7,059,819	8,055,339	4,131,098
Public safety	-	-	-	-	2,552,189	839,832
Highways and streets	-	-	-	-	3,133	-
Culture and recreation	736,791	-	-	-	1,798,135	1,367,273
Economic development	-	-	-	-	544,658	467,647
Total expenditures	736,791	93,445	6,687	7,059,819	12,953,454	6,805,850
Excess (deficiency) of revenues over (under) expenditures	1,268,615	(3,198)	-	(216,449)	9,024,095	9,532,983
OTHER FINANCING SOURCES (USES)						
Sales tax bonds issued	-	-	-	-	-	1,391,228
Premium on bonds	-	-	-	-	-	12,089
Sale of City property	-	-	-	-	16,700	-
Transfers in	-	3,198	-	-	1,201,975	1,591,463
Transfers out	(1,157,770)	-	-	-	(8,036,244)	(9,454,027)
Total other financing sources (uses)	(1,157,770)	3,198	-	-	(6,817,569)	(6,459,247)
Net change in fund balance	110,845	-	-	(216,449)	2,206,526	3,073,736
Fund balance (deficit), January 1	2,110,884	-	-	216,449	34,666,962	32,106,918
Fund balance (deficit), September 30	\$ 2,221,729	\$ -	\$ -	\$ -	\$36,873,488	\$35,180,654

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Public Transportation				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Property tax collections	\$ 153,434	\$ 153,434	\$ 190,446	\$ 37,012	\$ 303,359
Intergovernmental	720,593	719,301	583,023	(136,278)	447,024
Charges for services	56,250	56,250	24,454	(31,796)	29,510
Interest income	2,183	2,183	-	(2,183)	-
Miscellaneous	12,870	12,870	23,263	10,393	20,237
Total revenues	945,329	944,038	821,186	(122,852)	800,130
EXPENDITURES					
Current					
General government	945,329	962,972	895,388	67,584	724,035
Total expenditures	945,329	962,972	895,388	67,584	724,035
Excess (deficiency) of revenues over (under) expenditures	-	(18,934)	(74,202)	(55,268)	76,095
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	16,700	16,700	-
Transfers in	-	3,105	4,140	1,035	-
Total other financing sources (uses)	-	3,105	20,840	17,735	-
Net change in fund balance	\$ -	\$ (15,829)	(53,362)	\$ (37,533)	76,095
Fund balance (deficit), January 1			1,092,950		736,433
Fund balance (deficit), September 30			<u>\$ 1,039,588</u>		<u>\$ 812,528</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Library				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Property tax collections	\$ 1,015,583	\$ 1,015,583	\$ 1,233,686	\$ 218,103	\$ 1,202,106
Intergovernmental	37,275	37,275	52,898	15,623	54,332
Charges for services	16,555	16,555	-	(16,555)	6,769
Interest income	2,563	2,563	60	(2,503)	248
Miscellaneous	11,756	11,756	19,040	7,284	29,259
Total revenues	1,083,732	1,083,732	1,305,684	221,952	1,292,714
EXPENDITURES					
Current					
Culture and recreation	1,083,732	1,136,986	1,061,344	75,641	1,367,273
Total expenditures	1,083,732	1,136,986	1,061,344	75,641	1,367,273
Excess (deficiency) of revenues over (under) expenditures	-	(53,254)	244,340	297,593	(74,559)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	27,650	36,867	9,217	241,463
Total other financing sources (uses)	-	27,650	36,867	9,217	241,463
Net change in fund balance	\$ -	\$ (25,604)	281,207	\$ 306,810	166,904
Fund balance (deficit), January 1			313,313		334,989
Fund balance (deficit), September 30			<u>\$ 594,520</u>		<u>\$ 501,893</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Emergency Fund			
	Original & Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES				
Property tax collections	\$ -	\$ 336	\$ 336	\$ 10,162
Interest income	5,389	-	(5,389)	-
Total revenues	5,389	336	(5,053)	10,162
EXPENDITURES				
Current				
General government	-	-	-	63,639
Total expenditures	-	-	-	63,639
Excess (deficiency) of revenues over (under) expenditures	5,389	336	(5,053)	(53,477)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	(20,395)
Total other financing sources (uses)	-	-	-	(20,395)
Net change in fund balance	<u>\$ 5,389</u>	336	<u>\$ (5,053)</u>	(73,872)
Fund balance (deficit), January 1		1,703,894		1,771,988
Fund balance (deficit), September 30		<u>\$ 1,704,230</u>		<u>\$ 1,698,116</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Sales Tax Property Relief-1st Penny			
	Original & Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES				
Sales tax collections	\$ 637,500	\$ 759,802	\$ 122,302	\$ 678,090
Interest income	749	-	(749)	-
Total revenues	638,249	759,802	121,553	678,090
OTHER FINANCING SOURCES (USES)				
Transfers out	(638,249)	(638,249)	1	(837,175)
Total other financing sources (uses)	(638,249)	(638,249)	1	(837,175)
Net change in fund balance	<u>\$ -</u>	<u>121,553</u>	<u>\$ 121,553</u>	<u>(159,085)</u>
Fund balance (deficit), January 1		294,336		377,027
Fund balance (deficit), September 30		<u>\$ 415,889</u>		<u>\$ 217,942</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Sales Tax Economic Development				
	Original & Final Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Sales tax collections	\$ 956,250	\$ 956,250	\$ 1,139,704	\$ 183,454	\$ 1,017,135
Interest income	26,363	26,363	-	(26,363)	-
Miscellaneous	-	-	13,916	13,916	25,007
Total revenues	982,613	982,613	1,153,620	171,008	1,042,142
EXPENDITURES					
Current					
Economic development	391,906	1,843,132	544,658	1,298,474	467,647
Total expenditures	391,906	1,843,132	544,658	1,298,474	467,647
Excess (deficiency) of revenues over (under) expenditures	590,707	(860,519)	608,962	1,469,481	574,495
OTHER FINANCING SOURCES (USES)					
Transfers out	(143,969)	(143,969)	(130,637)	13,332.50	(533,253)
Total other financing sources (uses)	(143,969)	(143,969)	(130,637)	13,333	(533,253)
Net change in fund balance	<u>\$ 446,738</u>	<u>\$ (1,004,488)</u>	478,325	<u>\$ 1,482,813</u>	41,242
Fund balance (deficit), January 1			10,121,377		10,177,039
Fund balance (deficit), September 30			<u>\$ 10,599,702</u>		<u>\$10,218,281</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Sales Tax Improvements				
	Original & Final Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Sales tax collections	\$ 1,593,750	\$ 1,593,750	\$ 1,899,507	\$ 305,757	\$ 1,695,226
Interest income	15,154	15,154	-	(15,154)	-
Total revenues	1,608,904	1,608,904	1,899,507	290,603	1,695,226
OTHER FINANCING SOURCES (USES)					
Transfers out	(1,749,268)	(1,801,768)	(1,805,038)	(3,271)	(1,678,793)
Total other financing sources (uses)	(1,749,268)	(1,801,768)	(1,805,038)	(3,271)	(1,678,793)
Net change in fund balance	<u>\$ (140,364)</u>	<u>\$ (192,864)</u>	94,469	<u>\$ 287,333</u>	16,433
Fund balance (deficit), January 1			5,675,043		5,618,585
Fund balance (deficit), September 30			<u>\$ 5,769,512</u>		<u>\$ 5,635,018</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Sales Tax Flood Control				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Sales tax collections	\$ 3,187,500	\$ 3,187,500	\$ 3,799,014	\$ 611,514	\$ 3,390,450
Intergovernmental	-	-	10,236	10,236	856
Interest income	20,837	20,837	-	(20,837)	-
Miscellaneous	-	-	91,282	91,282	-
Total revenues	<u>3,208,337</u>	<u>3,208,337</u>	<u>3,900,532</u>	<u>692,196</u>	<u>3,391,306</u>
EXPENDITURES					
Public safety	<u>7,355,625</u>	<u>9,720,831</u>	<u>2,552,189</u>	<u>7,168,642</u>	<u>839,832</u>
Total expenditures	<u>7,355,625</u>	<u>9,720,831</u>	<u>2,552,189</u>	<u>7,168,642</u>	<u>839,832</u>
Excess (deficiency) of revenues over (under) expenditures	(4,147,289)	(6,512,495)	1,348,343	7,860,838	2,551,474
OTHER FINANCING SOURCES (USES)					
Sales tax bonds issued	4,207,442	4,207,442	-	(4,207,442)	1,391,228
Premium on bonds	-	-	-	-	12,089
Transfers in	1,157,770	1,157,770	1,157,770	-	1,350,000
Transfers out	<u>(1,217,923)</u>	<u>(1,301,114)</u>	<u>(813,376)</u>	<u>487,738</u>	<u>(1,617,947)</u>
Total other financing sources (uses)	<u>4,147,289</u>	<u>4,064,097</u>	<u>344,394</u>	<u>(3,719,703)</u>	<u>1,135,370</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (2,448,398)</u>	<u>1,692,737</u>	<u>\$ 4,141,134</u>	<u>3,686,844</u>
Fund balance (deficit), January 1			<u>4,039,069</u>		<u>2,034,198</u>
Fund balance (deficit), September 30			<u>\$ 5,731,806</u>		<u>\$ 5,721,042</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

Sales Tax Property Tax Relief - 2nd Penny				
	Original & Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES				
Sales tax collections	\$ 1,147,500	\$ 1,367,645	\$ 220,145	\$ 1,220,562
Interest income	2,266	-	(2,266)	-
Total revenues	1,149,766	1,367,645	217,879	1,220,562
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,224,766)	(1,224,766)	-	(1,584,204)
Total other financing sources (uses)	(1,224,766)	(1,224,766)	-	(1,584,204)
Net change in fund balance	<u>\$ (75,000)</u>	142,879	<u>\$ 217,879</u>	(363,642)
Fund balance (deficit), January 1		714,090		964,261
Fund balance (deficit), September 30		<u>\$ 856,969</u>		<u>\$ 600,619</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

Sales Tax Infrastructure					
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Sales tax collections	\$1,530,000	\$1,530,000	\$1,823,527	\$ 293,527	\$1,627,416
Interest income	14,169	14,169	-	(14,169)	42,392
Total revenues	1,544,169	1,544,169	1,823,527	279,358	1,669,808
EXPENDITURES					
Highways and streets	-	-	3,133	3,133	-
Total expenditures	-	-	3,133	3,133	-
Excess (deficiency) of revenues over (under) expenditures	1,544,169	1,544,169	1,820,394	282,491	1,669,808
OTHER FINANCING SOURCES (USES)					
Transfers out	(2,066,408)	(2,216,408)	(2,266,408)	(50,000)	(1,832,260)
Total other financing sources (uses)	(2,066,408)	(2,216,408)	(2,266,408)	(50,000)	(1,832,260)
Net change in fund balance	<u>\$ (522,239)</u>	<u>\$ (672,239)</u>	(446,014)	<u>\$ 226,225</u>	(162,452)
Fund balance (deficit), January 1			8,385,557		7,823,361
Fund balance (deficit), September 30			<u>\$ 7,939,543</u>		<u>\$ 7,660,909</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Sales Tax Community Facilities/Flood Control				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Sales tax collections	\$1,147,500	\$ 1,147,500	\$1,367,645	\$ 220,145	\$1,220,563
Intergovernmental	-	-	637,761	637,761	-
Interest income	10,270	10,270	-	(10,270)	-
Total revenues	1,157,770	1,157,770	2,005,406	847,636	1,220,563
EXPENDITURES					
Culture and recreation	-	5,417,009	736,791	4,680,218	-
Total expenditures	-	5,417,009	736,791	4,680,218	-
Excess (deficiency) of revenues over (under) expenditures	1,157,770	(4,259,239)	1,268,615	5,527,854	1,220,563
OTHER FINANCING SOURCES (USES)					
Transfers out	(1,157,770)	(1,157,770)	(1,157,770)	-	(1,350,000)
Total other financing sources (uses)	(1,157,770)	(1,157,770)	(1,157,770)	-	(1,350,000)
Net change in fund balance	\$ -	\$ (5,417,009)	110,845	\$ 5,527,854	(129,437)
Fund balance (deficit), January 1			2,110,884		2,051,923
Fund balance (deficit), September 30			<u>\$ 2,221,729</u>		<u>\$ 1,922,486</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	CDBG - Disaster Recovery \$67.5M				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 89,992	\$ 89,992	\$ 143,964
Interest income	-	-	5	5	31
Miscellaneous	-	-	250	250	-
Total revenues	-	-	90,247	90,247	143,995
EXPENDITURES					
General government	-	748,994	93,445	655,549	143,995
Total expenditures	-	748,994	93,445	655,549	143,995
Excess (deficiency) of revenues over (under) expenditures	-	(748,994)	(3,198)	745,796	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	3,198	3,198	-
Total other financing sources (uses)	-	-	3,198	3,198	-
Net change in fund balance	<u>\$ -</u>	<u>\$ (748,994)</u>	<u>-</u>	<u>\$ 748,994</u>	<u>-</u>
Fund balance (deficit), January 1			<u>-</u>		<u>-</u>
Fund balance (deficit), September 30			<u>\$ -</u>		<u>\$ -</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

CDBG - Disaster Recovery \$35M					
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 6,687	\$ 6,687	\$ 7,245
Total revenues	-	-	6,687	6,687	7,245
EXPENDITURES					
General government	-	8,669	6,687	1,982	15,688
Total expenditures	-	8,669	6,687	1,982	15,688
Net change in fund balance	<u>\$ -</u>	<u>\$ (8,669)</u>	<u>-</u>	<u>\$ 8,669</u>	<u>(8,443)</u>
Fund balance (deficit), January 1			<u>-</u>		<u>8,443</u>
Fund balance (deficit), September 30			<u><u>\$ -</u></u>		<u><u>\$ -</u></u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	National Disaster Resilience \$74.3M				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 6,822,470	\$ 6,822,470	\$ 3,154,890
Miscellaneous	-	-	20,900	20,900	12,000
Total revenues	-	-	6,843,370	6,843,370	3,166,890
EXPENDITURES					
General government	-	32,653,676	7,059,819	25,593,857	3,183,741
Total expenditures	-	32,653,676	7,059,819	25,593,857	3,183,741
Net change in fund balance	\$ -	<u>\$(32,653,676)</u>	(216,449)	<u>\$ 32,437,227</u>	(16,851)
Fund balance (deficit), January 1			216,449		208,671
Fund balance (deficit), September 30			<u>\$ -</u>		<u>\$ 191,820</u>



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City of Minot, North Dakota
Nonmajor Capital Project Funds

CAPITAL PROJECT FUNDS Funds used to account for and report financial resources restricted, committed, or assigned to expenditure for capital outlays (items with a value greater than \$5,000) including the acquisition or construction of capital facilities and other capital assets. Capital project funds exclude those types of funds or for assets held in trust for individuals, private organizations, or other governments. (GASB Statement No. 54, paragraph 33)

Capital Equipment - To account for the resources used for the purchase and replacement of capital equipment for various City departments. Funding is provided by the sanitation and water and sewer utility funds, grants, and the mill levy.

Capital Flood Control - To account for capital resources used towards flood control projects within the City of Minot. Funding is provided by sales tax collections or debt issuances.

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Capital Project Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	Capital Equipment	Capital Flood Control	Total Nonmajor Capital Funds 9/30/2021	Total Nonmajor Capital Funds 9/30/2020
ASSETS				
Cash and cash equivalents	\$ 1,813,164	\$43,510,464	\$45,323,628	\$ 5,920,426
Taxes receivable current	33,233	-	33,233	38,137
Taxes receivable delinquent	20,065	5,159	25,224	54,386
Intergovernmental receivable	27,876	19,068	46,944	25
Total assets	<u>\$ 1,894,338</u>	<u>\$43,534,691</u>	<u>\$45,429,029</u>	<u>\$ 6,012,974</u>
LIABILITIES				
Accounts payable	\$ 66,919	\$ -	\$ 66,919	\$ 5,553
Retainage payable	32,089	364,345	396,434	-
Total liabilities	<u>99,008</u>	<u>364,345</u>	<u>463,353</u>	<u>5,553</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	53,298	5,159	58,457	92,523
Total deferred inflows of resources	<u>53,298</u>	<u>5,159</u>	<u>58,457</u>	<u>92,523</u>
FUND BALANCE				
Committed	926,048	1,389,880	2,315,928	3,986,983
Assigned	815,984	41,775,307	42,591,291	1,927,915
Total fund balance	<u>1,742,032</u>	<u>43,165,187</u>	<u>44,907,219</u>	<u>5,914,898</u>
Total liabilities, inflows and fund balance	<u>\$ 1,894,338</u>	<u>\$43,534,691</u>	<u>\$45,429,029</u>	<u>\$ 6,012,974</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Capital Equipment	Capital Flood Control	Total Nonmajor Capital Funds 9/30/2021	Total Nonmajor Capital Funds 9/30/2020
REVENUES				
Property tax collections	\$ 416,774	\$ 10,789	\$ 427,563	\$ 508,383
Intergovernmental	521,647	4,066	525,713	1,429,040
Miscellaneous	31,949	-	31,949	20,596
Total revenues	970,370	14,855	985,225	1,958,019
EXPENDITURES				
Capital outlay				
General government	524,276	-	524,276	325,732
Public safety	964,658	2,042,814	3,007,472	2,949,690
Highways and streets	366,559	-	366,559	547,748
Culture and recreation	127,333	-	127,333	102,856
Total expenditures	1,982,826	2,042,814	4,025,640	3,926,026
Excess (deficiency) of revenues over (under) expenditures	(1,012,456)	(2,027,959)	(3,040,415)	(1,968,007)
OTHER FINANCING SOURCES (USES)				
Sales tax bonds issued	-	40,447,598	40,447,598	6,753,772
Premium on sales tax bonds	-	2,719,071	2,719,071	58,688
State revolving fund issued	-	34,625	34,625	386,711
Capital leases	-	-	-	188,628
Sale of City property	166,593	-	166,593	178,887
Transfers in	767,094	-	767,094	657,606
Transfers out	-	(19)	(19)	(1,006,927)
Total other financing sources (uses)	933,687	43,201,275	44,134,962	7,217,365
Net change in fund balance	(78,769)	41,173,316	41,094,547	5,249,358
Fund balance (deficit), January 1	1,820,801	1,991,871	3,812,672	665,540
Fund balance (deficit), September 30	\$ 1,742,032	\$43,165,187	\$44,907,219	\$ 5,914,898

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Capital Project Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Capital Equipment				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Property tax collections	\$ 433,831	\$ 352,506	\$ 416,774	\$ 64,268	\$ 494,652
Intergovernmental	166,513	422,612	521,647	99,036	1,429,015
Interest income	7,859	7,859	-	(7,859)	-
Miscellaneous	-	-	31,949	31,949	20,596
Total revenues	608,203	782,977	970,370	187,393	1,944,263
EXPENDITURES					
Capital outlay					
General government	67,500	441,131	524,276	(83,145)	325,732
Public safety	920,412	1,629,932	964,658	665,274	438,085
Highways and streets	422,419	435,779	366,559	69,220	547,748
Culture and recreation	111,372	111,467	127,333	(15,867)	102,856
Total expenditures	1,521,703	2,618,309	1,982,826	635,483	1,414,421
Excess (deficiency) of revenues over (under) expenditures	(913,500)	(1,835,333)	(1,012,456)	822,877	529,842
OTHER FINANCING SOURCES (USES)					
Capital leases	-	-	-	-	188,628
Sale of City property	136,500	136,500	166,593	30,093	178,887
Transfers in	405,000	696,974	767,094	70,121	312,185
Transfers out	-	(13,361)	-	13,361	(500,399)
Total other financing sources (uses)	541,500	820,113	933,687	113,574	179,301
Net change in fund balance	<u>\$ (372,000)</u>	<u>\$ (1,015,220)</u>	(78,769)	<u>\$ 936,451</u>	709,143
Fund balance (deficit), January 1			1,820,801		1,632,625
Fund balance (deficit), September 30			<u>\$ 1,742,032</u>		<u>\$ 2,341,768</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Capital Project Fund
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Capital Flood Control				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2021 Actual Amounts	Variance with Final Budget	9/30/2020 Actual Amounts
REVENUES					
Property tax collections	\$ -	\$ -	\$ 10,789	\$ 10,789	\$ 13,731
Intergovernmental	-	-	4,066	4,066	25
Total revenues	-	-	14,855	14,855	13,756
EXPENDITURES					
Capital outlay					
Public safety	4,646,250	6,764,171	2,042,814	4,721,357	2,511,605
Total expenditures	4,646,250	6,764,171	2,042,814	4,721,357	2,511,605
Excess (deficiency) of revenues over (under) expenditures	(4,646,250)	(6,764,171)	(2,027,959)	4,736,212	(2,497,849)
OTHER FINANCING SOURCES (USES)					
Sales tax bonds issued	4,646,250	4,646,250	40,447,598	35,801,348	6,753,772
Premium on sales tax bonds	-	-	2,719,071	2,719,071	58,688
State revolving fund issued	-	-	34,625	34,625	386,711
Transfers in	-	-	-	-	345,421
Transfers out	-	-	(19)	(19)	(506,528)
Total other financing sources (uses)	4,646,250	4,646,250	43,201,275	38,555,025	7,038,064
Net change in fund balance	\$ -	\$ (2,117,921)	41,173,316	\$43,291,237	4,540,215
Fund balance (deficit), January 1			1,991,871		(967,085)
Fund balance (deficit), September 30			<u>\$ 43,165,187</u>		<u>\$ 3,573,130</u>



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City of Minot, North Dakota

Nonmajor Enterprise Funds

ENTERPRISE FUNDS – Funds for operations (a) financed and operated in a manner similar to private enterprises, where the intent of the governing body is to provide goods or services to the general public on a continuing basis where the expenses, including depreciation, be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Cemetery - To account for the provisions of burial services for the residents of the City and surrounding area. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, and sale of burial plots and related services.

Parking Authority - To account for the provisions of providing parking for the central business district of the City of Minot. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.

City of Minot, North Dakota
Combining Statement of Net Position
Nonmajor Proprietary Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	Nonmajor Business-Type Activities		Total Nonmajor Proprietary Funds	Total Nonmajor Proprietary Funds
	Cemetery	Parking Authority	9/30/2021	9/30/2020
ASSETS				
Current				
Cash and cash equivalents	\$ 557,397	\$ 342,418	\$ 899,815	\$ 790,741
Taxes receivable current	7,765	-	7,765	10,204
Taxes receivable delinquent	4,518	-	4,518	7,289
Accounts receivable	11,173	-	11,173	11,313
Total current assets	580,853	342,418	923,271	819,547
Noncurrent assets				
Other assets - capital credits	6,500	1,518	8,018	7,581
Capital assets				
Land	179,504	136,397	315,901	315,901
Construction in progress	-	-	-	7,117
Buildings	158,502	-	158,502	150,885
Equipment	276,606	322,867	599,473	591,686
Infrastructure	465,159	17,228	482,387	507,213
Total capital assets	1,079,771	476,492	1,556,263	1,572,802
Less-accumulated depreciation	(529,492)	(335,836)	(865,328)	(857,462)
Net capital assets	550,279	140,656	690,935	715,340
Total assets	1,137,632	484,592	1,622,224	1,542,468
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pension	231,493	-	231,493	100,673
Deferred outflows of resources related to OPEB	4,585	-	4,585	4,829
Total deferred outflows of resources	236,078	-	236,078	105,502
LIABILITIES				
Current liabilities				
Accounts payable	847	-	847	924
Accrued salaries and benefits payable	19,074	-	19,074	19,744
Total current liabilities	19,921	-	19,921	20,668
Long-term liabilities				
Net pension liability	361,114	-	361,114	190,973
Net OPEB liability	4,985	-	4,985	4,684
Total long-term liabilities	366,099	-	366,099	195,657
Total liabilities	386,020	-	386,020	216,325
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pension	85,460	-	85,460	148,047
Deferred inflows of resources related to OPEB	545	-	545	557
Total deferred inflows of resources	86,005	-	86,005	148,604
NET POSITION				
Net investment in capital assets	550,279	140,656	690,935	715,340
Unrestricted net position	351,406	343,936	695,342	567,701
Total net position	\$ 901,685	\$ 484,592	\$ 1,386,277	\$ 1,283,041

City of Minot, North Dakota
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Proprietary Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Nonmajor Business-Type Activities		Total Nonmajor Proprietary Funds	Total Nonmajor Proprietary Funds
	Parking Cemetery	Authority	9/30/2021	9/30/2020
OPERATING REVENUES				
Charges for services	\$ 243,061	\$ 39,778	\$ 282,839	\$ 250,462
Total operating revenues	243,061	39,778	282,839	250,462
OPERATING EXPENSES				
Salaries	171,116	-	171,116	182,869
Employee benefits	75,644	-	75,644	76,397
Professional services	65	1,600	1,665	1,497
Property services	5,548	3,100	8,648	21,139
Purchased services	8,166	2,372	10,538	3,835
Supplies	11,108	1,024	12,132	9,881
Sundry	43,791	4,866	48,657	36,786
Depreciation	29,198	431	29,629	29,735
Total operating expenses	344,636	13,393	358,029	362,139
Operating income (loss)	(101,575)	26,385	(75,190)	(111,677)
NON-OPERATING REVENUES (EXPENSES)				
Property tax collections	127,938	-	127,938	136,267
Miscellaneous income (expense)	2,952	367	3,319	4,045
Total non-operating revenues (expenses)	130,890	367	131,257	140,312
Income (loss) before contributions and transfers	29,315	26,752	56,067	28,635
Transfers in	26,414	-	26,414	7,500
Total contributions and transfers	26,414	-	26,414	7,500
Change in net position	55,729	26,752	82,481	36,135
Net position, January 1	845,956	457,840	1,303,796	1,246,906
Net position, September 30	\$ 901,685	\$ 484,592	\$ 1,386,277	\$ 1,283,041

City of Minot, North Dakota
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Nonmajor Business-Type Activities		Total Nonmajor Proprietary Funds	Total Nonmajor Proprietary Funds
	Cemetery	Parking Authority	9/30/2021	9/30/2020
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 249,157	\$ 39,849	\$ 289,006	\$ 259,249
Payments to suppliers	(72,621)	(14,418)	(87,039)	(77,981)
Payments to employees	(261,888)	-	(261,888)	(263,806)
Due from other agencies	195	-	195	136
Net cash provided (used) by operating activities	(85,157)	25,431	(59,726)	(82,402)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Property taxes/intergovernmental	129,079	367	129,446	136,260
Transfers in	26,414	-	26,414	7,500
Net cash provided (used) by noncapital financing activities	155,493	367	155,860	143,760
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisitions and construction of capital assets	(14,376)	-	(14,376)	(7,117)
Net cash used by capital and related financing activities	(14,376)	-	(14,376)	(7,117)
CASH FLOWS FROM INVESTING ACTIVITIES				
Net increase in cash and cash equivalents	55,960	25,798	81,758	54,241
Cash and cash equivalents, January 1	501,437	316,620	818,057	736,500
Cash and cash equivalents, September 30	\$ 557,397	\$ 342,418	\$ 899,815	\$ 790,741
Cash and cash equivalents are comprised of the following:				
Cash and cash equivalents	\$ 557,397	\$ 342,418	\$ 899,815	\$ 790,741
Total cash and equivalents on the Statement of Net Position	\$ 557,397	\$ 342,418	\$ 899,815	\$ 790,741
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (101,575)	\$ 26,385	\$ (75,190)	\$ (111,677)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation expense	29,198	431	29,629	29,735
Change in assets and liabilities:				
Receivables, net	6,495	-	6,495	9,565
Intergovernmental receivable	195	-	195	136
Prepaid	-	108	108	94
Accounts payable	(3,943)	(1,456)	(5,399)	(4,843)
Accrued salaries and benefits payable	(15,128)	-	(15,128)	(4,540)
Deposits payable	-	-	-	(600)
Other assets	(399)	(37)	(436)	(272)
Net cash provided (used) by operating activities	\$ (85,157)	\$ 25,431	\$ (59,726)	\$ (82,402)

City of Minot, North Dakota
Internal Service Funds

INTERNAL SERVICE FUNDS - To account for the financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost reimbursement basis.

Central Garage - To account for the cost of providing fuel, maintenance, and repairs to vehicles and equipment of all City departments.

Self Insurance - To account for the cost of providing health insurance to City of Minot employees and retirees.

City of Minot, North Dakota
Combining Statement of Net Position
Internal Service Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	Central Garage	Self Insurance	Total Internal Service Funds 9/30/2021	Total Internal Service Funds 9/30/2020
ASSETS				
Cash and cash equivalents	\$ 75,304	\$2,837,183	\$ 2,912,487	\$ 3,189,158
Accounts receivable	-	1,491	1,491	415
Inventory	360,488	-	360,488	335,871
Other assets - capital credits	2,232	-	2,232	2,232
Total assets	438,024	2,838,674	3,276,698	3,527,676
LIABILITIES				
Accounts payable	43,227	-	43,227	18,322
Total liabilities	43,227	-	43,227	18,322
NET POSITION				
Unrestricted	394,797	2,838,674	3,233,471	3,509,354
Total net position	<u>\$394,797</u>	<u>\$2,838,674</u>	<u>\$ 3,233,471</u>	<u>\$ 3,509,354</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Central Garage	Self Insurance	Total Internal Service Funds 9/30/2021	Total Internal Service Funds 9/30/2020
OPERATING REVENUES				
Sales	\$ 725,873	\$ -	\$ 725,873	\$ 594,603
Cost of goods sold	(725,668)	-	(725,668)	(593,826)
Gross margin	205	-	205	777
Charges for services				
Employer	-	3,171,590	3,171,590	3,121,113
Employee	-	648,303	648,303	408,677
Miscellaneous		89,595	89,595	246,353
Total operating revenues	205	3,909,488	3,909,693	3,776,920
OPERATING EXPENSES				
Insurance claims	-	3,666,463	3,666,463	3,244,743
Total operating expenses	-	3,666,463	3,666,463	3,244,743
Operating income (loss)	205	243,025	243,230	532,177
NON-OPERATING REVENUES (EXPENSES)				
Miscellaneous income (expense)	21,238	-	21,238	(71,263)
Total non-operating revenues (expenses)	21,238	-	21,238	(71,263)
Change in net position	21,443	243,025	264,468	460,914
Net position, January 1	373,354	2,595,649	2,969,003	3,048,440
Net position, September 30	\$ 394,797	\$ 2,838,674	\$ 3,233,471	\$ 3,509,354

City of Minot, North Dakota
Combining Statement of Cash Flows
Internal Service Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Central Garage	Self Insurance	Total Internal Service Funds 9/30/2021	Total Internal Service Funds 9/30/2020
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 716,009	\$3,909,535	\$4,625,544	\$5,059,936
Payments to suppliers	(716,461)	(4,131,239)	(4,847,700)	(4,975,711)
Net cash provided (used) by operating activities	(452)	(221,704)	(222,156)	84,225
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Internal activity - payments from other funds	21,238	-	21,238	-
Internal activity - payments to other funds	-	-	-	(71,263)
Net cash provided (used) by noncapital financing activities	21,238	-	21,238	(71,263)
CASH FLOWS FROM INVESTING ACTIVITIES				
Net increase (decrease) in cash and cash equivalents	20,786	(221,704)	(200,918)	12,962
Cash and investments, January 1	54,518	3,058,887	3,113,405	3,176,196
Cash and cash equivalents, September 30	<u>\$ 75,304</u>	<u>\$2,837,183</u>	<u>\$2,912,487</u>	<u>\$3,189,158</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 205	\$ 243,025	\$ 243,230	\$ 532,177
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Change in assets and liabilities				
Receivables, net	1,385	47	1,432	2,360
Inventory	(11,249)	-	(11,249)	15,088
Accounts payable	9,207	(168,133)	(158,926)	(294,093)
Insurance claims payable	-	(296,643)	(296,643)	(171,307)
Net cash provided (used) by operating activities	<u>\$ (452)</u>	<u>\$ (221,704)</u>	<u>\$ (222,156)</u>	<u>\$ 84,225</u>



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City of Minot, North Dakota

Custodial Funds

CUSTODIAL FUNDS - Funds used to report resources held by the reporting government in a purely custodial capacity. Custodial funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. (SGAS 34) Additional information is provided below for some of the major funds in this category.

Hotel/Motel Tax - To account for the receipt and disbursement of hotel/motel tax as collected and distributed by the City to the Convention and Visitor's Bureau and the All Season's Arena.

Passthrough – To account for resources provided by the Community Development Block Grants and the Economic Development Administration.

City of Minot, North Dakota
Combining Statement of Net Position
Custodial Funds
September 30, 2021
With Comparative Totals for September 30, 2020

	Hotel/ Motel Tax	Passthrough	Total Custodial Funds 9/30/2021	Total Custodial Funds 9/30/2020
ASSETS				
Cash and cash equivalents	\$ 39,238	\$ -	\$ 39,238	\$ 32,464
Accounts receivable	15,038	10,815	25,853	185
Intergovernmental receivable	-	-	-	1,620
Due from other funds	-	-	-	1,620
Total assets	54,276	10,815	65,091	35,889
LIABILITIES				
Accounts payable	\$ 54,276	\$ 10,815	\$ 65,091	\$ 34,269
Due to other funds	-	-	-	1,620
Total liabilities	\$ 54,276	\$ 10,815	\$ 65,091	\$ 35,889

City of Minot, North Dakota
Combining Statement of Changes in Net Position
Custodial Funds
For the Year-to-Date as of September 30, 2021
With Comparative Totals for September 30, 2020

	Hotel/ Motel Tax	Passthrough	Total Custodial Funds 9/30/2021	Total Custodial Funds 9/30/2020
ADDITIONS				
Contributions				
Lodging taxes	\$ 536,497	\$ -	\$ 536,497	\$ 325,567
Grants	-	14,483	14,483	3,385
Total contributions	536,497	14,483	550,980	328,952
Total additions	536,497	14,483	550,980	328,952
DEDUCTIONS				
Taxes distributed to Visit Minot	325,481	-	325,481	191,997
Taxes distributed to All Seasons Arena debt	173,516	-	173,516	95,998
Payments to subgrantees	-	14,483	14,483	-
Administrative expenses	37,500	-	37,500	40,957
Total deductions	536,497	14,483	550,980	328,952

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedule by Source June 30, 2021 and 2020

GOVERNMENTAL FUNDS CAPITAL ASSETS	9/30/2021	9/30/2020
Land	\$ 102,502,726	\$ 94,000,355
Construction in progress	20,212,904	30,052,855
Buildings	21,882,589	21,911,966
Equipment	26,322,856	25,620,889
Infrastructure	331,581,910	283,565,184
Intangible assets	157,725	1,036,456
Books	3,200,333	3,308,958
Total governmental funds capital assets	<u>\$ 505,861,043</u>	<u>\$ 459,496,663</u>
INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE		
Capital project funds		
General obligation bonds	\$ 48,421,986	\$ 33,613,078
Revenue bonds	9,735,066	3,554,141
Sales tax	23,669,332	35,444,663
Federal grants	151,676,863	170,858,107
State grants	104,846,214	81,288,002
County grants	1,099,021	1,310,090
Contributions from others	74,711,128	68,239,507
General fund	56,778,511	24,802,125
Special revenue	12,404,444	18,080,385
Special assessments	20,075,813	18,313,453
Urban renewal	-	465,739
Enterprise fund	2,442,665	3,527,373
Total governmental funds capital assets	<u>\$ 505,861,043</u>	<u>\$ 459,496,663</u>

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2021
With Comparative Totals for September 30, 2020

FUNCTION AND ACTIVITY	Land	Construction in Process	Buildings	Equipment	Infrastructure	Intangible Assets	Books	9/30/2021	9/30/2020
GENERAL GOVERNMENT									
Civic center/property maintenance	\$ -	\$ 3,149,533	\$ 3,435,003	\$ 424,226	\$ 305,527	\$ -	\$ -	\$ 7,314,289	\$ 4,136,962
City manager/clerk	-	-	-	110,553	-	-	-	110,553	108,320
General government	-	-	119,425	6,137	1,113,934	-	-	1,239,496	47,618,040
Information technology	-	-	-	490,683	-	-	-	490,683	787,367
Assessor	-	-	-	90,619	-	-	-	90,619	63,139
Planning	-	-	-	27,184	-	-	-	27,184	27,184
Inspection	-	-	-	250,247	-	-	-	250,247	232,592
Shop	-	-	-	385,613	-	-	-	385,613	342,912
Public works	-	-	4,411,777	68,583	3,667,227	-	-	8,147,587	8,147,587
Public transportation	-	-	853,027	3,944,448	-	-	-	4,797,475	4,377,026
Total general government	-	3,149,533	8,819,232	5,798,293	5,086,688	-	-	22,853,746	65,841,129
PUBLIC SAFETY									
Police	-	-	161,536	5,557,870	1,956,912	-	-	7,676,318	7,678,638
Fire	331,372	482,882	8,052,338	5,236,849	1,388,084	-	-	15,491,525	15,177,481
Traffic control	-	787,559	-	1,747,410	4,586,866	-	-	7,121,835	6,146,834
Flood control	100,318,157	14,613,064	-	503,628	38,287,093	-	-	153,721,942	74,591,973
Total public safety	100,649,529	15,883,505	8,213,874	13,045,757	46,218,955	-	-	184,011,620	103,594,926
HIGHWAYS AND STREETS									
Engineering	-	288,340	-	436,733	-	-	-	725,073	422,660
Street	1,423,196	891,526	485,422	6,553,429	279,364,383	157,725	-	288,875,681	280,034,927
Total highways and streets	1,423,196	1,179,866	485,422	6,990,162	279,364,383	157,725	-	289,600,754	280,457,587
CULTURE AND RECREATION									
Library	7,624	-	3,128,995	144,101	315,781	-	3,200,333	6,796,834	6,997,433
Recreation	422,377	-	1,235,066	344,543	596,103	-	-	2,598,089	2,605,588
Total culture and recreation	430,001	-	4,364,061	488,644	911,884	-	3,200,333	9,394,923	9,603,021
Total governmental funds	\$ 102,502,726	\$ 20,212,904	\$ 21,882,589	\$ 26,322,856	\$ 331,581,910	\$ 157,725	\$ 3,200,333	\$ 505,861,043	\$ 459,496,663

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
September 30, 2021

FUNCTION AND ACTIVITY	Governmental Fund Capital Assets					Governmental Fund Capital Assets	
	January 1, 2021	Additions	Deletions	Transfers	Construction in Process	September 30, 2021	
GENERAL GOVERNMENT							
Civic center/property maintenance	\$ 4,137,550	\$ -	\$ -	\$ 27,206	\$ 3,149,533	\$ 7,314,289	
City manager/clerk	110,553	-	-	-	-	110,553	
General	1,498,267	-	258,771	-	-	1,239,496	
Information technology	506,961	10,610	-	(26,888)	-	490,683	
Assessor	63,139	-	-	27,480	-	90,619	
Planning	27,184	-	-	-	-	27,184	
Inspection	249,226	-	25,867	26,888	-	250,247	
Shop	342,912	42,701	-	-	-	385,613	
Public works	8,147,587	-	-	-	-	8,147,587	
Public transportation	4,482,382	536,820	194,521	(27,206)	-	4,797,475	
Total general government	19,565,761	590,131	479,159	27,480	3,149,533	22,853,746	
PUBLIC SAFETY							
Police	7,683,761	306,328	230,835	(82,936)	-	7,676,318	
Fire	15,157,967	93,014	270,313	27,975	482,882	15,491,525	
Traffic control	6,628,955	6,456	301,135	-	787,559	7,121,835	
Flood control	147,722,114	3,483,128	12,096,363	-	14,613,064	153,721,941	
Total public safety	177,192,797	3,888,926	12,898,646	(54,961)	15,883,505	184,011,619	
HIGHWAYS AND STREETS							
Engineering	400,920	35,813	-	-	288,340	725,073	
Street	287,700,244	965,853	613,445	(68,497)	891,526	288,875,681	
Total highways and streets	288,101,164	1,001,666	613,445	(68,497)	1,179,866	289,600,754	
CULTURE AND RECREATION							
Library	6,835,728	131,657	170,551	-	-	6,796,834	
Recreation	2,598,089	-	-	-	-	2,598,089	
Total culture and recreation	9,433,817	131,657	170,551	-	-	9,394,923	
Total governmental funds	\$ 494,293,539	\$ 5,612,380	\$ 14,161,801	\$ (95,978)	\$ 20,212,904	\$ 505,861,043	

City of Minot, North Dakota
Fund Balance Detail
September 30, 2021

	General Fund	Special Revenue Fund Sales Tax NAWS	Major Debt Service Fund Debt	Capital Project Fund Capital Infrastructure	Nonmajor Other Governmental Funds	Total
Fund balances						
Nonspendable						
Inventory	\$ 58,953	\$ -	\$ -	\$ -	\$ -	\$ 58,953
Prepaid	92,568	-	-	-	23,173	115,741
Other assets - capital credits	431,831	-	-	-	34,054	465,885
Total nonspendable	583,352	-	-	-	57,227	640,579
Restricted						
General government	30,538	-	-	-	-	30,538
Capital leases - General government	8,268	-	-	-	-	8,268
Capital leases - Public safety	120,455	-	-	-	-	120,455
Capital leases - Highways and streets	825,459	-	-	-	-	825,459
Public safety	41,063	-	-	-	-	41,063
Debt service	-	-	7,289,810	-	-	7,289,810
Total restricted	1,025,783	-	7,289,810	-	-	8,315,593
Committed						
General government	1,818,493	-	-	1,236,932	-	3,055,425
Public safety	156,250	-	-	-	-	156,250
Culture and recreation	-	-	-	-	55,627	55,627
Highways and streets	6,201,131	-	-	-	-	6,201,131
Sales tax property tax relief	-	-	-	-	1,272,858	1,272,858
Sales tax economic development	-	-	-	-	10,599,702	10,599,702
Sales tax improvements	-	-	-	-	5,769,512	5,769,512
Sales tax flood control	-	-	-	-	5,731,806	5,731,806
Sales tax NAWS	-	17,943,133	-	-	-	17,943,133
Sales tax infrastructure	-	-	-	-	7,939,543	7,939,543
Sales tax community facilities	-	-	-	-	2,221,729	2,221,729
Emergency fund	-	-	-	-	1,704,230	1,704,230
Capital infrastructure	61,400	-	-	2,505,816	-	2,567,216
Capital equipment - Public safety	-	-	-	-	922,020	922,020
Capital equipment - Culture and recreation	-	-	-	-	4,028	4,028
Capital equipment - Highways and streets	-	-	-	-	168,105	168,105
Capital flood control	-	-	-	-	1,389,880	1,389,880
Total committed	8,237,274	17,943,133	-	3,742,748	37,610,935	67,534,090
Assigned						
General government	2,028,677	-	-	-	-	2,028,677
Public safety	8,497	-	-	-	-	8,497
Public transportation	-	-	-	-	1,013,584	1,013,584
Culture and recreation	543,664	-	-	-	507,670	1,051,334
Sidewalk improvements	69,702	-	-	-	-	69,702
Debt service	-	-	4,264,922	-	-	4,264,922
Highways and streets	3,423,184	-	-	321,466	-	3,744,650
Sales tax flood control	1,098,596	-	-	27,973,210	1,889,418	30,961,224
Capital infrastructure	549,298	-	-	13,986,605	-	14,535,903
Capital equipment - General government	-	-	-	-	749,965	749,965
Capital equipment - Public safety	-	-	-	-	66,019	66,019
Capital flood control	-	-	-	-	41,775,307	41,775,307
Total assigned	6,623,022	-	4,264,922	14,308,071	44,112,545	69,308,560
Unassigned	34,856,158	-	-	-	-	34,856,158
Total fund balance	51,325,589	17,943,133	11,554,732	18,050,819	81,780,707	180,654,980